I.

EAST INDIES.

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RETURNS AND PAPERS

Presented to the HOUSE OF LORDS, pursuant to an Order dated 20th April 1852,

AND

Ordered to be printed in Session 1852,

RELATIVE TO THE

AFFAIRS OF THE EAST INDIA COMPANY.

Sessional Numbers (101.), (110.), (110 *a.*), (110 *b.*), (110 *c.*), (110 *d.*), (110 *e.*), (110 *f.*), (110 *g.*), (110 *h.*), and (110 *i.*)

Die Veneris, 18° *Martii* 1853.—Ordered, That the several Papers and Documents presented to this House, and referred to the Select Committee on the Government of Indian Territories, be *delivered out.*

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RETURN

To so much of an Order of the HOUSE OF LORDS, dated 20th April 1852,

CALLING FOR

An ACCOUNT of the IMPORTS and EXPORTS between the several PRESIDENCIES of BRITISH INDIA and the UNITED KINGDOM and other COUNTRIES, in each Year, from 1834–35 to 1849–50.

East India House,
27th April 1852.

JAMES C. MELVILL,
Secretary.

Ordered to be printed 3d May 1852.

VALUE of the IMPORTS between the several PRESIDENCIES of BRITISH INDIA and the

	MERCHANDIZE.					
	Bengal.	Madras.	Bombay.	TOTAL.		TOTAL MERCHANDIZE.
				United Kingdom.	Other Countries.	
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1834–35	1,99,91,307	50,32,900	1,75,86,858	2,68,22,216	1,57,88,849	4,26,11,065
1835–36	2,17,03,613	47,23,285	2,13,91,580	3,13,54,106	1,64,64,372	4,78,18,478
1836–37	2,78,28,965	59,70,276	2,15,70,661	3,83,05,042	1,70,64,860	5,53,69,902
1837–38	2,46,39,050	60,39,238	1,96,46,423	3,21,06,633	1,82,18,078	5,03,24,711
1838–39	2,63,21,522	64,74,021	1,96,11,224	3,50,59,300	1,73,47,467	5,24,06,767
1839–40	3,34,15,915	68,33,079	1,80,63,374	4,28,94,892	1,54,17,476	5,83,12,368
1840–41	4,59,07,555	76,89,328	3,05,62,522	6,01,43,398	2,40,16,007	8,41,59,405
1841–42	4,26,29,101	67,83,268	2,84,73,284	5,43,95,648	2,34,90,005	7,78,85,653
1842–43	3,91,51,858	58,11,805	3,10,72,366	5,35,49,012	2,24,87,017	7,60,36,029
1843–44	4,47,44,726	65,22,637	3,69,10,611	6,34,73,490	2,47,04,484	8,81,77,974
1844–45	5,93,39,902	1,04,68,940	3,77,31,817	7,95,21,795	2,80,18,864	10,75,40,659
1845–46	5,23,26,174	84.99,134	3,00,49,486	6,47,71,431	2,61,03,363	9,08,74,794
1846–47	5,31,34,429	88,18,041	2,70,14,175	6,42,04,045	2,47,62,600	8,89,66,645
1847–48	4,67,13,614	97,66,641	2,94,95,915	5,79,02,284	2,80,73,886	3,59,76,170
1848–49	4,35,60,144	94,80,720	3,04,07,178	5,51,21,104	2,83,26,938	3,34,48,042
1849–50	5,28,31,701	90,60,046	4,11,07,139	7,57,89,807	2,72,09,079	10,29,98,886

VALUE of the EXPORTS between the several PRESIDENCIES of BRITISH INDIA and the

	MERCHANDIZE.					
	Bengal.	Madras	Bombay.	TOTAL.		TOTAL MERCHANDIZE.
				United Kingdom.	Other Countries.	
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1834–35	4,09,20,436	88,61,079	3,01,52,688	3,05,69,730	4,93,64,473	7,99,34,203
1835–36	5,53,72,967	1,12,14,395	4,44,77,593	3,97,53,038	7,13,11,917	11,10,64,955
1836–37	6,68,82,110	1,27,88,009	5,27,31,713	4,91,54,702	8,32,47,130	13,24,01,832
1837–38	6,76,53,760	96,62,085	3,51,11,956	4,35,38,221	6,88,89,580	11,24,27,801
1838–39	6,79,16,215	1,02,04,821	3,96,26,650	4,51,31,593	7,26,16,100	11,77,47,693
1839–40	6,80,09,258	1,22,84,671	2,83,33,520	5,96,99,519	4,89,27,937	10,86,27,456
1840–41	8,06,05,651	1,04,41,658	4,35,08,533	7,05,43,881	6,40,11,961	13,45,55,842
1841–42	8,06,63,841	1,24,25,824	4,51,62,511	7,12,07,484	6,70,44,692	13,82,52,176
1842–43	7,36,34,357	1,30,19,916	4,88,63,973	5,82,09,658	7,73,08,588	13,55,18,246
1843–44	9,89,11,098	1,20,86,551	6,15,37,123	7,76,01,283	9,49,33,489	17,25,34,772
1844–45	9,82,21,971	1,64,14,627	5,12,65,526	7,24,06,197	9,34,95,927	16,59,02,124
1845–46	9,81,56,759	1,41,12,172	5,80,17,805	6,65,89,433	10,36,97,303	17,02,86,736
1846–47	9,23,43,934	1,51,61,468	4,60,48,973	6,51,16,865	8,84,37,510	15,35,54,375
1847–48	7,96,18,571	1,27,72,963	4,07,32,436	5,68,38,267	7,62,85,703	13,31,23,970
1848–49	9,03,88,639	1,21,24,629	5,83,71,750	6,19,19,593	9,89,65,425	16,08,85,018
1849–50	10,14,80,387	1,27,28,842	5,89,13,764	7,02,64,706	10,28,58,287	17,31,22,993

Note.—The Indian Port to Port Trade is not

Statistical Office,
April 1852.

UNITED KINGDOM and other COUNTRIES, in each Year, from 1834–35 to 1849–50.

TREASURE.				MERCHANDIZE AND TREASURE.			
Bengal.	Madras.	Bombay.	TOTAL.	Bengal.	Madras.	Bombay.	GRAND TOTAL.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
64,62,248	15,31,150	1,09,36,835	1,89,30,233	2,64,53,555	65,64,050	2,85,23,693	6,15,41,298
68,71,687	11,27,602	1,34,65,362	2,14,64,651	2,85,75,300	58,50,887	3,48,56,942	6,92,83,129
61,25,274	7,59,580	1,34,76,818	2,03,61,672	3,39,54,239	67,29,856	3,50,47,479	7,57,31,574
1,04,88,830	12,85,429	1,46,26,754	2,64,01,013	3,51,27,880	73,24,667	3,42,73,177	7,67,25,724
1,21,90,314	13,11,340	1,66,07,541	3,01,09,195	3,85,11,836	77,85,361	3,62,18,765	8,25,15,962
1,22,67,867	11,24,062	60,60,713	1,94,52,642	4,56,83,782	79,57,141	2,41,24,087	7,77,65,010
91,88,079	6,81,465	79,92,989	1,78,62,533	5,50,95,634	83,70,793	3,85,55,511	10,20,21,938
98,96,176	6,75,609	78,41,568	1,84,13,353	5,25,25,277	74,58,877	3,63,14,852	9,62,99,006
1,64,87,117	7,94,130	1,71,51,669	3,44,32,916	5,56,38,975	66,05,935	4,82,24,035	11,04,68,945
1,75,23,763	11,52,409	2,92,70,609	4,79,46,781	6,22,68,489	76,75,046	6,61,81,220	13,61,24,755
1,58,13,651	18,85,612	1,98,25,455	3,7,524,718	7,51,53,553	1,23,54,552	5,75,57,272	14,50,65,377
99,10,058	17,22,976	1,33,26,552	2,49,59,586	6,22,36,232	1,02,22,110	4,33,76,038	11,58,34,380
1,33,62,287	14,71,994	1,45,64,943	2,93,99,224	6,64,96,716	1,02,90,035	4,15,79,118	11,83,65,869
74,72,234	13,21,533	1,09,40,147	1,97,33,914	5,41,85,848	1,10,88,174	4,04,36,062	10,57,10,084
1,41,46,091	11,71,992	2,67,26,950	4,20,45,033	5,77,06,235	1,06,52,712	5,71,34,128	12,54,93,075
1,21,48,653	12,14,371	2,06,05,050	3,39,68,074	6,49,80,354	1,02,74,417	6,17,12,189	13,69,66,960

UNITED KINGDOM and other Countries, in each Year, from 1834–35 to 1849–50.

TREASURE.				MERCHANDIZE AND TREASURE.			
Bengal.	Madras.	Bombay.	TOTAL.	Bengal.	Madras.	Bombay.	GRAND TOTAL.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
6,65,549	10,63,776	2,18,082	19,47,407	4,15,85,985	99,24,855	3,03,70,770	8,18,81,610
5,65,994	3,15,289	1,99,810	10,81,093	5,59,38,961	1,15,29,684	4,46,77,403	11,21,46,048
16,13,164	7,26,158	3,00,018	26,39,340	6,84,95,274	1,35,14,167	5,30,31,731	13,50,41,172
14,04,337	10,64,318	9,37,908	34,06,563	6,90,58,097	1,07,26,403	3,60,49,864	11,58,34,364
16,27.600	9,12,371	9,39,087	34,79,058	6,95,43,815	1,11,17,199	4,05,65,737	12,12,26,751
20,00,174	12,74,464	14,30,593	47,05,231	7,00,09,432	1,35,59,142	2,97,64,113	11,33,32,687
14,62,061	8,93,005	13,09,793	36,64,859	8,20,67,712	1,13,34,663	4,48,18,326	13,82,20,701
15,91,555	18,04,817	17,54,385	51,50,757	8,22,55,396	1,42,30,641	4,69,16,896	14,34,02,933
7,29,341	2,53,172	11,75,453	21.57,966	7,43,63,698	1,32,73,088	5,00,39,426	13,76,76,212
18,57,947	2,16,000	53,86,816	74,60,763	10,07,69 045	1,23,02,551	6,69,23,939	17,99,95,535
39,65,434	6,50,533	64,52,435	1,10,68,402	10,21,87,405	1,70,65,160	5,77,17,961	17,69,70,526
28,70,792	6,57,644	46,31,848	81,60,284	10,10,27,551	1,47,69,816	6,26,49,653	17,84,47,020
28,54,043	6,81,699	36,02,954	71,38,696	9,51,97,977	1,58,43,167	4,96,51,927	16,06,93,071
90,50,711	21,42,626	30,67,043	1,42,60,380	8,86,69,282	1,49,15,589	4,37,99,479	14.73,84,350
78,08,785	73,38,483	1,02,50,157	2,53,97,425	9,81,97,424	1,94,63,112	6,86,21,907	18,62,82,443
35,42,058	7,26,378	54,44,005	97,12,441	10,50,22,445	1,34,55,220	6,43,57,769	18,28,35,434

Included in the foregoing Statement.

EDW. THORNTON.

RETURN

To so much of an Order of the House of Lords, dated 20th April 1852,

CALLING FOR

An Account of the Imports and Exports between the several Presidencies of British India and the United Kingdom and other Countries, in each Year, from 1834–35 to 1849–50.

Ordered to be printed 3d May 1852.

(101.)

EAST INDIES.

RETURNS.

(IN PART)

To an Order of the HOUSE OF LORDS, dated 20th April 1852,

viz.

1.—Account of the Gross and Net Produce of the Revenues of Bengal, the North-western Provinces, Madras, and Bombay combined, and the Gross and Net Charges defrayed out of those Revenues, from the Year 1834-35 to 1849-50, and as estimated for 1850-51; with Appendices: Also,

2.—Statement showing the Progress of the Indian Debt and the Home Bond Debt of the East India Company, since the 1st of May 1834, the Rates at which Money has been borrowed, and the Amount owing at the latest Dates, with the Rates of Interest payable thereon; also the Amount subscribed to the Four per Cent. Loan now open: Also,

3.—Statement showing the present State of the Fund established under the Act 3 & 4 Will. 4. Cap. 85. Sect. 14. as a Security for the Capital Stock of the East India Company: Also,

4.—Statement of the Mode in which the Home Treasury has been supplied with the Amount obtained for the Supply of the Home Treasury, in each Year, and the Rate of Exchange at which that Supply was obtained, from 1834-35 to the latest Period: Also,

5.—Arrears of Land Revenue left outstanding in each Year, distinguishing the Presidencies, so far as the same can be given, from 1834-35 to the latest Period: Also,

6.—Statement of the Territories and Tributaries acquired since the 1st of May 1834, with the Area of such Territories, the Population, the Revenue, and the Civil Charges: Also,

7.—Statement of the Tariff of Duties now in force in British India: Also,

8.—Statements respecting Education under each Presidency in British India, showing the Expense, the Number of Institutions (distinguishing the English Seminaries from the Vernacular), the Number of Teachers, the Number of Pupils, and the Number and Value of Scholarships: Also,

9.—Statement showing the Number and Expense of the Ecclesiastical Establishment under each Presidency, in the Year 1832 and at the present Time: And also,

10.—Statement of the Extent of the Experimental Lines of Railway in Bengal and Bombay respectively; together with an Account of the Progress made and of the Expense incurred in the Prosecution of those Undertakings.

East India House,
3d May 1852.

JAMES C. MELVILL.

Ordered to be printed 6th May 1852.

No. 1.

AN ACCOUNT of the GROSS and NET PRODUCE of the REVENUES of BENGAL, the NORTH-WESTERN PROVINCES, Year 1834/35 to 1849/50, and as estimated for 1850/51, with APPENDICES

PRINCIPAL HEADS OF REVENUE.	1834/35.	1835/36.	1836/37.	1837/38.	1838 39.	1839/40.	1840/41.
	£	£	£	£	£	£	£
Land Revenue, Sayer and Abkarree, Peiscush, Subsidy, and Tobacco -	13,045,462	13,163,893	13,269,964	12,845,126	13,174,269	13,252,475	13,195,511
Charges - -	2,987,103	2,930,671	3,131,214	3,077,255	3,221,553	3,261,855	3,214,812
Net Produce - -	10,058,359	10,233,222	10,138,750	9,767,871	9,952,716	9,990,620	9,980,699
Customs - - -	1,475,051	1,589,073	1,492,573	1,374,610	1,398,133	1,166,751	1,363,263
Charges - -	157,189	168,885	167,970	186,991	188,929	194,675	186,782
Net Produce - -	1,317,862	1,420,188	1,324,603	1,187,619	1,209,204	972,076	1,176,481
Salt - - - -	2,080,594	2,033,680	1,778,255	1,991,342	2,519,777	2,528,200	2,538,859
Charges - -	766,515	543,773	585,999	548,813	431,808	447,149	502,571
Net Produce - -	1,314,079	1,489,907	1,192,256	1,442,529	2,087,969	2,081,051	2,036,288
Opium - - - -	1,256,549	1,869,863	2,017,071	2,138,611	1,540,195	735,250	1,341,093
Charges - -	528,032	470,854	578,040	651,320	646,635	418,584	521,458
Net Produce - -	728,517	1,399,009	1,439,031	1,487,291	893,560	316,666	819,635
Stamps - - - -	355,040	363,453	357,363	378,335	379,059	400,958	407,453
Charges - -	32,779	34,592	32,242	31,502	30,394	35,344	24,731
Net Produce - -	322,261	328,861	325,121	346,833	348,665	365,614	382,722
Mint Receipts - - -	63,497	66,132	66,365	89,942	91,267	89,317	76,421
Charges - -	58,582	58,731	53,505	56,500	59,828	49,707	48,446
Net Produce - -	4,915	7,401	12,860	33,442	31,439	39,610	27,975
Post Office Collections - -	119,676	122,171	125,712	129,266	139,259	} Charges in excess in	
Charges - -	112,148	107,614	113,097	116,020	128,558		
Net Produce - -	7,528	14,557	12,615	13,246	10,701	—	—
Bhurtpore State, on account Charges of War - - - -	11,904	—	—	—	—	—	—
Profits of the Madras Government Bank - - - -	- -	86,612	12,599	9,297	10,072	10,759	12,150
Gwalior Government, on account of War Charges and in part Compensation for Losses sustained during, and in consequence of, the late Hostilities at Gwalior (under Article 5. of the Treaty of Gwalior, dated 13th January 1844) - -	- -	- -	- -	- -	- -	- -	- -
Indemnity from the Lahore Government (under Article 5. of the Treaty, dated 9th March 1846) -	- -	- -	- -	- -	- -	- -	- -
Receipts from the Lahore Durbar for the Maintenance of British Troops at Lahore (under Article 9. of the Treaty, dated 16th December 1846) - -	- -	- -	- -	- -	- -	- -	- -
Receipts from Rajah Golab Sing on account Transfer to him of Territory in the Punjaub (under Article 3. of the Treaty, dated 16th March 1846) - -	- -	- -	- -	- -	- -	- -	- -
Total Gross Receipts - £	18,407,773	19,294,877	19,119,902	18,956,529	19,252,031	18,183,710	18,934,750
Deduct Charges of Collection, Allowances and Assignments payable out of the Revenues, Pensions, Advances for Manufacture, &c. -	4,642,348	4,315,120	4,662,067	4,668,401	4,707,705	4,407,314	4,498,800
Total Net Produce of the Revenues £	13,765,425	14,979,757	14,457,835	14,288,128	14,544,326	13,776,396	14,435,950

No. 1.

MADRAS, and BOMBAY combined, and the GROSS and NET CHARGES defrayed out of those REVENUES, from the (converted into Sterling Money at the established Rate of 2*s.* the Sicca Rupee).

1841/42.	1842/43.	1843/44.	1844/45.	1845/46.	1846/47.	1847/48.	1848/49.	1849/50.	Estimate, 1850/51.
£	£	£	£	£	£	£	£	£	£
13,941,309	14,197,268	14,144,234	14,308,306	14,489,742	15,126,973	15,618,952	15,570,176	16,529,251	16,915,035
3,400,893	3,560,482	3,479,695	3,575,822	3,565,679	3,746,768	4,050,344	3,930,641	4,025,172	4,284,888
10,540,416	10,636,786	10,664,539	10,732,484	10,924,063	11,380,205	11,568,608	11,639,535	12,504,079	12,630,147
1,342,100	1,401,939	1,489,676	1,271,244	1,403,980	1,306,625	1,269,133	1,114,566	1,374,252	1,516,652
187,984	183,461	186,616	161,178	160,769	176,020	182,508	187,833	184,117	185,473
1,154,116	1,218,478	1,303,060	1,110,066	1,243,211	1,130,605	1,086,625	926,733	1,190,135	1,331,179
2,574,016	2,521,943	2,650,900	2,839,459	2,451,817	2,650,170	2,642,381	2,333,032	2,419,107	1,979,689
566,428	553,658	614,980	614,471	540,930	466,718	417,689	393,102	393,362	446,497
2,007,588	1,968,285	2,035,920	2,224,988	1,910,887	2,183,452	2,224,692	1,939,930	2,025,745	1,533,192
1,499,652	1,957,216	2,473,843	2,670,738	3,354,377	3,448,319	2,564,184	3,668,523	4,216,176	3,656,164
544,559	479,170	575,569	625,780	726,237	742,506	1,004,761	1,000,621	906,539	955,502
955,093	1,478,046	1,898,274	2,044,958	2,628,140	2,705,813	1,559,423	2,667,902	3,309,637	2,700,662
423,376	413,202	413,265	418,213	409,669	416,407	425,962	425,051	453,712	443,539
26,238	37,100	22,796	23,239	27,596	19,965	25,229	21,125	24,883	23,044
397,138	376,102	390,469	394,974	382,073	396,442	400,733	403,926	428,829	420,495
79,075	67,653	121,032	103,409	72,116	67,419	68,313	77,708	66,232	68,203
48,715	60,927	56,723	72,244	72,187	61,575	53,437	54,337	50,413	54,540
30,360	6,726	64,309	31,165	71 *Excess of Payments.*	5,844	14,876	23,371	15,819	13,663
these Years.	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
14,614	13,565	6,522	—	—	—	—	—	—	—
- -	- -	123,771	- -	- -	- -	- -	8,648	27,448	—
- -	- -	- -	- -	27,955	366,508	52,532	18,391	—	—
- -	- -	- -	- -	- -	- -	- -	101,031	10,320	—
- -	- -	- -	- -	- -	400,875	161,775	25,468	64,077	—
19,874,142	20,572,786	21,423,243	21,611,369	22,209,656	23,783,296	22,803,232	23,342,594	25,160,575	24,579,282
4,774,817	4,874,798	4,936,379	5,072,734	5,093,398	5,213,552	5,733,968	5,587,659	5,584,486	5,949,944
15,099,325	15,697,988	16,486,864	16,538,635	17,116,258	18,569,744	17,069,264	17,754,935	19,576,089	18,629,338

No. 1.—An Account of the Gross and Net Produce of the Revenues of Bengal,

Charges upon the Revenues of India.	1834/35.	1835/36.	1836/37.	1837/38.	1838/39.	1839/40.	1840/41.
	£	£	£	£	£	£	£
Post Office Charges - -	- -	Receipts in excess in these Years			- -	138,952	149,159
Receipts - -						131,606	136,382
Net Charges - -	- -	- -	- -	- -	- -	7,356	12,777
Charges of the Civil and Political Establishments, including contingent Charges - -	1,404,876	1,406,035	1,521,215	1,667,107	1,829,770	2,184,176	1,900,041
Receipts - -	35,661	39,038	332,291	334,851	313,788	298,645	199,103
Net Charges - -	1,369,215	1,366,997	1,188,924	1,332,256	1,515,982	1,885,531	1,700,938
Judicial and Police Charges -	1,621,787	1,573,905	1,693,923	1,714,148	1,728,763	1,712,855	1,701,727
Receipts - -	87,927	83,990	85,509	110,136	110,783	114,279	114,116
Net Charges - -	1,533,860	1,489,915	1,608,414	1,604,012	1,617,980	1,598,576	1,587,611
Marine Charges - -	263,705	268,928	280,446	247,992	316,006	319,219	334,657
Receipts -	72,154	78,507	88,841	87,468	96,346	87,464	109,911
Net Charges - -	191,551	190,421	191,605	160,524	219,660	231,785	224,746
Military Charges - -	6,904,263	6,687,384	6,657,272	6,725,937	6,999,009	7,199,890	7,436,549
War Charges - -	- -	- -	- -	- -	496,562	768,192	882,920
Mission and Measures for the Support of Schah Soojah - -	- -	- -	- -	- -	63,560	292,644	212,717
Interest on Debt - -	1,774,153	1,655,287	1,345,619	1,265,382	1,388,505	1,340,771	1,476,891
Total Gross Charges -	11,968,784	11,591,539	11,498,475	11,720,566	12,822,175	13,956,739	14,124,661
Deduct Receipts -	195,742	201,535	506,641	532,455	520,917	631,994	559,512
Total Net Charges upon the Revenues - - -	11,773,042	11,390,004	10,991,834	11,188,111	12,301,258	13,324,745	13,565,149
Add,—							
Prince of Wales Island, Singapore, and Malacca, Excess of Payments	12,435	13,092	6,930	15,254	9,390	11,398	- -
Excess of Receipts	- -	- -	- -	- -	- -	- -	*150*
Territorial Payments in England -	1,940,084	1,951,345	1,974,665	2,066,016	2,466,119	2,288,289	2,295,498
Invoice Value of Political Stores exported to India - -	234,341	183,804	236,182	238,429	149,346	290,677	330,278
In consideration of the Transfer to the British Government of the Danish Settlements on the Continent of India, with all the Public Buildings and Crown Property thereunto belonging (paid by a Bill on the Court of Directors) - - -	- -	- -	- -	- -	- -	- -	- -
Total Charges upon the Revenues	13,959,902	13,538,245	13,209,611	13,507,810	14,926,113	15,915,109	16,190,775
Net Produce of the Revenues -	13,765,425	14,979,757	14,457,835	14,288,128	14,544,326	13,776,396	14,435,950
Deficit - -	194,477	- -	- -	- -	381,787	2,138,713	1,754,825
Surplus - -	- -	1,441,512	1,248,224	780,318	- -	- -	- -
Commercial Assets in England, India, and China,—Amount made applicable therefrom to the Purposes of India - -	8,203,761	601,995	1,225,241	718,705	460,806	31,033	1,578
Surplus, including net Proceeds of Commercial Assets - -	8,009,284	2,043,507	2,473,465	1,499,023	79,019	- -	- -
Deficit, deducting Ditto -	- -	- -	- -	- -	- -	2,107,680	1,753,247

Appended to this Account is a Statement of the Particulars of the principal Items of Receipt in 1849/50; and the other Charges of the Civil and Military Government for the same Year, which

East India House,
28th April 1852.

the North-western Provinces, Madras, and Bombay—*continued.*

1841/42.	1842/43.	1843/44.	1844/45.	1845/46.	1846/47.	1847/48.	1848/49.	1849/50.	Estimate, 1850/51.
£	£	£	£	£	£	£	£	£	£
158,673	169,667	175,814	180,121	187,312	193,112	187,135	184,780	194,608	192,358
148,573	158,096	169,263	175,157	179,213	178,700	172,235	171,400	183,067	185,362
10,100	11,571	6,551	4,984	8,099	14,412	14,900	13,380	11,541	6,996
2,254,033	1,848,096	1,864,853	1,770,802	1,924,037	1,900,249	1,896,140	2,067,378	2,101,412	2,373,036
160,387	178,514	220,592	95,647	27,784	178,745	64,931	- -	47,051	379,047
2,093,646	1,669,582	1,644,261	1,675,155	1,896,253	1,721,504	1,831,209	2,067,378	2,054,361	1,993,989
1,723,090	1,713,702	1,743,314	1,867,361	1,908,406	1,932,681	1,880,112	1,857,922	2,046,556	2,173,123
114,728	123,176	125,564	127,344	141,736	128,731	135,274	131,883	132,222	124,277
1,608,362	1,590,526	1,617,750	1,740,017	1,766,670	1,803,950	1,744,838	1,726,039	1,914,334	2,048,846
354,214	311,217	350,708	331,804	349,302	373,930	388,776	389,668	348,577	433,631
104,498	101,438	102,229	104,599	125,304	120,042	112,585	95,272	95,214	95,220
249,716	209,779	248,479	227,205	223,998	253,888	276,191	294,396	253,363	338,411
7,349,456	8,347,255	8,824,346	9,331,288	9,626,814	10,228,284	9,167,037	9,025,060	9,406,417	9,933,545
976,382	876,441	738,816	83,305	100,919	535,998	951,590	1,018,344	778,624	58,313
156,985	260,346	146,315	216	651	—	—	—	—	—
1,600,796	1,627,246	1,767,215	1,741,028	1,827,189	1,863,737	1,979,077	2,071,531	2,050,935	2,201,105
14,573,629	15,153,970	15,611,331	15,305,925	15,924,630	17,077,991	16,449,867	16,614,683	16,927,129	17,365,111
523,186	561,224	617,648	502,727	474,057	606,218	485,025	398,555	457,554	783,906
14,045,443	14,592,746	14,993,733	14,803,198	15,450,593	16,471,773	15,964,842	16,216,128	16,469,575	16,581,205
- -	- -	- -	- -	- -	2,658	336	- -	1,390	9,656
9,301	6,940	10,663	5,552	6,537	- -	- -	876	—	—
2,441,703	2,136,933	2,598,228	2,143,953	2,565,410	2,425,366	2,429,930	2,628,776	2,372,857	2,352,800
393,083	321,260	350,845	341,259	478,657	641,269	586,142	384,132	378,100	364,386
- -	- -	- -	- -	125,000	—	—	—	—	—
16,870,928	17,043,999	17,927,123	17,282,528	18,613,123	19,541,066	18,981,250	19,228,160	19,221,902	19,308,047
15,099,325	15,697,988	16,486,864	16,538,635	17,116,258	18,569,744	17,069,264	17,754,935	19,576,089	18,629,338
1,771,603	1,346,011	1,440,259	743,893	1,496,865	971,322	1,911,986	1,473,225	- -	678,709
- -	- -	- -	- -	- -	- -	- -	- -	354,187	—
	Excess of Charge								
5,902	162	1,131	379	1,489	120	195	110	150	328
- -	- -	- -	- -	- -	- -	- -	- -	354,337	—
1,765,701	1,346,173	1,439,128	743,514	1,495,376	971,202	1,911,791	1,473,115	- -	678,381

also, a Statement of the Items composing both the Charges above stated, as Deductions from the Revenues, will fully explain the Nature and Description of Expenditure. (Nos. 1 and 2.)

JAMES C. MELVILL,
Secretary.

No. 1.—An Account of the Gross and Net Produce of the Revenues of Bengal, &c.—*continued.*

Appendix No. 1.

Abstract Statement of the Principal Items of Receipt in the Year 1849-50.

Land Revenue, Sayer and Abkarree, Peishcush, Subsidy and Tobacco.		*Cos. Rupees.*	£
BENGAL.			
Land Revenue		3,53,69,403	
Sayer and Abkarree:	*Rupees.*		
Sayer	4,12,225		
Abkarree	26,23,496		
		30,35,721	
Miscellaneous Receipts in the Revenue Department		37,412	
Excise Duties in Calcutta, European Distillery and Licence Department		2,71,806	
Interest on Arrears of Revenue, &c.		67,316	
Revenue Deposits unclaimed		5,731	
Subsidy from the Nagpore Government		6,00,000	
Tributes received from Rajpoot and other States		12,79,699	
Burmese Cessions:			
Land Revenue	16,20,146		
Sayer	1,29,019		
Abkarree	97,674		
		18,46,839	
		4,25,13,927	3,985,680
NORTH-WESTERN PROVINCES, including the Cis and Trans-Sutlej States, and the Punjaub and Trans-Indus Territories.			
Land Revenue		5,92,63,438	
Sayer and Abkarree:			
Sayer	15,11,902		
Abkarree	26,72,140		
		41,84,042	
Miscellaneous Receipts in the Revenue Department		1,43,842	
Interest on Arrears of Revenue, &c.		5,612	
Revenue Deposits unclaimed		4,645	
		6,36,01,579	5,962,648
MADRAS.			
Land Revenue		3,47,94,373	
Abkarree, Small Farms and Licences:			
Abkarree	21,85,658		
Small Farms and Licences	2,70,481		
		24,56,139	
Moturpha		11,55,194	
Interest on Arrears of Revenue, &c., including Interest on Debt due from Nizam's Government		3,28,269	
Miscellaneous Receipts in the Revenue Department		2,47,478	
Sale of Tobacco (Coimbatore, Malabar, and Canara)		8,81,065	
Subsidies from Mysore, Travancore, and Cochin		34,46,430	
		4,33,08,948	4,060,214
BOMBAY.			
Land Revenue		2,30,59,748	
Sayer		9,29,464	
Miscellaneous Receipts in the Revenue Department		38,930	
Interest on Arrears of Revenue, &c.		41,525	
Subsidy from the Cutch Government		2,33,687	
Scinde:			
Land	24,16,888		
Sayer	1,67,319		
		25,84,207	
		2,68,87,561	2,520,709
			16,529,251

No. 1.—Revenues of Bengal, &c. (App. 1.—Abstract Statement of Principal Items of Receipt, 1849-50)—*continued.*

Customs.		*Cos. Rupees.*	£
BENGAL.			
Imports:			
Goods		26,61,027	
Salt		47,87,545	
		74,48,572	
Exports		11,67,990	
		86,16,562	807,803
NORTH-WESTERN PROVINCES, including the newly acquired Territory.			
Import Duties		5,50,011	
Export Duties		7,32,863	
Transit Duties collected at Ajmere, and Miscellaneous Receipts		50,808	
Collections in the Punjaub (not particularized in the Punjaub Statement)		5,94,467	
		19,28,149	180,764
MADRAS.			
Land Customs		1,79,029	
Sea Customs		8,48,072	
		10,27,101	96,291
BOMBAY (including Scinde).			
Bombay:			
Imports of Goods		20,37,221	
Export Duty on Country Articles		1,68,716	
Excise Duty on Spirituous Liquor and Tobacco (classed with the Customs in Bombay Statement)		3,14,236	
Toll and Ferry Collections and Miscellaneous Receipts		1,29,275	
Customs at Guzerat and Couçan, Porebunder, Belgaum, and Candeish:	*Rupees.*		
Land Customs	35,258		
Sea Customs	406,706		
		4,41,964	
		30,91,412	
Drawbacks allowed		1,85,261	
SCINDE.		29,06,151	
Land and Sea Customs		1,80,721	
		30,86,872	289,394
			1,374,252
Salt.			
BENGAL.			
Sales at the Presidency		1,08,05,530	
Local Retail Sale of Salt		25,45,385	
(The Import Duties on Salt are included under the Head of Customs.)			
		1,33,50,915	1,251,648
NORTH-WESTERN PROVINCES.			
Collections from Duties		54,82,097	513,946
MADRAS.			
Sales		46,45,927	435,556
BOMBAY.			
Excise Duties		23,24,871	217,957
			2,419,107
Opium.			
BENGAL.			
Receipts from the Sale of Opium at the Presidency:			
Behar Opium	2,68,89,836		
Benares Opium	1,03,93,472		
	3,72,83,308		
Value of Opium supplied for Abkarry Purposes in the Lower and Western Provinces	2,88,923		
		3,75,72,231	3,522,397
BOMBAY.			
Received on account of Opium Passes granted to Individuals	73,24,200		
Retail Sale of Opium	76,117		
		74,00,317	693,779
			4,216,176

No. 1.—Revenues of Bengal, &c. (App. 1.—Abstract Statement of Principal Items of Receipt, 1849-50)—*continued.*

		Cos. Rupees.	£
	Stamps.		
BENGAL.			
Sale of stamped Paper in Calcutta		1,50,450	
Ditto in the Interior (Bengal, Behar, and Orissa)		20,56,416	
Ditto in Burmese Territory		10,725	
		22,17,591	207,899
NORTH-WESTERN PROVINCES (including newly acquired Territories).			
Sale of Stamps		16,07,429	150,696
MADRAS, Sale of Stamps		4,20,363	39,409
BOMBAY, Sale of Stamps		5,94,221	55,708
			453,712
	Mint Receipts.		
BENGAL.			
Duty on coining Gold and Silver		2,10,062	
Gain on Copper Coinage		1,94,418	
Seignorage Duty of 1 per Cent. levied on Sicca Rupees by Revenue Collectors and other Officers in Payment of Government Demands		8,573	
Gain by the Alligation of Gold and Silver		28,578	
Gain on Sale of Copper Scissel		9,150	
		4,50,781	42,261
MADRAS.			
Seignorage on Gold and Silver Bullion		4,898	
Gain on Copper Coinage		57,713	
		62,611	5,870
BOMBAY.			
Duty on Coinage		1,77,036	
Gain on Silver Coinage		16,048	
		1,93,084	18,101
			66,232
	Post Office Collections.		
BENGAL.			
At the Presidency:	*Rupees.*		
Inland Postage Collections	1,56,212		
Postage on Ship Letters	57,831		
Weekly Baughies	14,623		
Express Postage	7,731		
		2,36,397	
In the Provinces:			
Grand Routes	78,888		
Cross Dawks	1,40,491		
Military and Political Dawks	29,368		
		2,48,747	
		4,85,144	45,482
NORTH-WESTERN PROVINCES (including the newly acquired Territories).			
Inland Postage		6,43,060	
Weekly Baughies		1,46,295	
		7,89,355	74,002
MADRAS.			
Collections at the Presidency		78,378	
Ditto Subordinate Stations		3,25,395	
		4,03,773	37,854
BOMBAY.			
Inland Postage		1,93,699	
Baughie Ditto		29,138	
Ship and Express Letter Postage		19,998	
Postage in Scinde		31,607	
		2,74,442	25,729
			183,067

No. 1.—Revenues of Bengal, &c. (App. 1.—Abstract Statement of Principal Items of Receipt, 1849-50)—*continued.*

Miscellaneous Civil Receipts.	*Co's. Rupees.*	£
BENGAL.		
Sale of Presents	1,37,437	
Fees, Fines, Rents, &c.	84,272	
Customs, and Abkarry Collections at Aden	32,219	
Revenues from the District of Coorg	1,74,527	
Bairseeah Pergunnah Collections	82,562	
Darjeeling Location Rent, &c.	9,381	
Sale of Property of the deposed Rajah of Ungool	8,952	
Receipts on account of Diamond, Copper, Iron, and Lead Mines at Ialoun and Kumaon	15,504	
Miscellaneous	2,379	
	5,47,233	
Deduct, Net Loss by Exchange Transactions with reference to the fixed Rate of 2*s.* the Sicca Rupee on Remittance Transactions between Bengal and London	1,09,788	
	4,37,445	41,011
NORTH-WESTERN PROVINCES (including the newly acquired Territory).		
Sale of Presents	39,970	3,747
BOMBAY.		
Scinde, Sale of Presents	4,397	
House and Garden Rent, &c.	20,060	
	24,457	2,293
		47,051
Judicial Receipts.		
BENGAL.		
Supreme Court of Judicature, Fee Fund	2,87,390	
Justices of the Peace for the Town of Calcutta:		
Fees and Fines levied by the Justices of the Peace; Produce of Prisoners Labour in the House of Correction; and Thannal Rent	31,641	
Court of Requests		
Commission and Fees in Causes instituted in the Court, &c.	63,073	
Provincial Courts (Bengal, Behar, and Orissa)		
Fees, Fines, Forfeitures, House and Ground Rents, and Produce of Work done by Convicts:		
Rupees.		
Civil 49,579		
Criminal 3,45,945		
Police 78,541		
	4,74,075	
Burmese Territory Ditto	34,245	
	8,90,424	83,477
NORTH-WESTERN Provinces (including newly acquired Territory)		
Fees, Fines, and Forfeitures, including unclaimed Judicial Deposits	3,03,237	28,428
MADRAS.		
Civil and Sessions Court, Fees, Fines, and Forfeitures	64,596	
Court of Requests, Fees	38,603	
Police, Fees and Fines	18,515	
	1,21,714	11,411
BOMBAY.		
Supreme Courts, Fees	3,897	
Country Courts, Fees, Fines, and Forfeitures	61,040	
Scinde Ditto	30,057	
	94,994	8,906
		132,222
Marine Receipts.		
BENGAL.		
Inward and Outward Pilotage	4,10,363	
Hire of Chain Moorings, Calcutta, and Diamond Harbour	1,06,039	
Lighthouse Duty at Kedgeree	41,325	
Harbour, Port, and Buoy Dues	41,375	
Steam Navigation:		
Rupees.		
Internal:—Freight and Passage Money 1,21,461		
External:—Hire of Steamers 48,833		
	1,70,294	
Miscellaneous Marine Receipts	28,978	
	7,98,374	74,848

No. 1.—Revenues of Bengal, &c. (App. 1.—Abstract Statement of Principal Items of Receipt, 1849-50)—*continued.*

Marine Receipts—continued.	*Co's. Rupees.*	£
MADRAS.		
Consolidated Port Duties	32,628	
Tonnage Duty at the Outports	32,895	
Collections in the Beach Department, and Miscellaneous	3,538	
	69,061	6,474
BOMBAY.		
Pilotage	76,975	
Lighthouse Dues	40,733	
Hire of Docks and Dockyard Fees	13,051	
Miscellaneous Marine Receipts	7,453	
Scinde Port, Lighthouse, Anchorage, and Pilotage Fees	9,968	
	1,48,180	13,892
		95,214

Appendix No. 2.

ABSTRACT STATEMENT of the CHARGES for the Year 1849–50, whether stated as Deductions from REVENUES or as CHARGES appertaining to the CIVIL and MILITARY GOVERNMENT of INDIA.

Charges upon the Land Revenue, Sayer, Abkarree, and Tobacco.		
BENGAL.		
Salaries, Allowances, &c. to the Members of the Board of Revenue, Officers of Account, &c.	5,66,999	
Charges of collecting the Revenues, &c.	31,11,903	
Extraordinary and Miscellaneous Charges in excess of Miscellaneous Receipts	2,91,373	
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	25,50,319	
	65,20,594	611,306
NORTH-WESTERN PROVINCES (including the Cis and Trans Sutlej States, and the Punjaub and Trans Indus Territory).		
Salaries, Allowances, &c. to the Members of the Board of Revenue, Officers of Account, &c.	6,41,213	
Charges of collecting the Revenue, &c.	43,43,830	
Extraordinary Charges in excess of extraordinary Receipts, including Rupees 295,197 Liabilities of the Jalown Government on the Lapse of the Jalown Territory to the British Government	5,69,457	
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	52,54,297	
	1,08,08,797	1,013,325
MADRAS.		
Salaries and Allowances to the Members of the Board of Revenue, Officers of Account, &c.	2,37,586	
Charges of collecting the Revenues, &c.	50,79,964	
Tanjore Sinking Fund and Interest on Tanjore Bonds	4,93,170	
Purchase and Charges of Tobacco	2,65,523	
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	51,11,783	
	1,11,88,026	1,048,877
BOMBAY (including Scinde).		
Revenue Commissioners, Salaries, Establishments, and Contingencies	1,31,771	
Charges of collecting the Revenues, &c.	27,07,242	
Survey and other extraordinary Charges in excess of extraordinary Receipts	3,99,040	
Allowances to Enamdars, also to Zemindars, Musmoodars, Dessaes, and other District and Village Officers, including charitable Grants to Mosques, Pagodas, &c.	92,40,479	
Stipends, Pensions, and Charitable Allowances payable out of the Revenues, in accordance with Treaties or other Engagements	19,39,226	
	1,44,17,758	1,351,664
Total	4,29,35,175	4,025,172

No. 1.—Revenues of Bengal, &c. (App. 2.—Abstract Statement of the Charges for the Year 1849–50)—*continued.*

Customs.	*Co's. Rupees.*	£
BENGAL.		
Salaries, Establishments, and Contingencies	4,92,936	46,213
NORTH-WESTERN PROVINCES (including the newly acquired Territory).		
Salaries, Establishments, and Contingencies	7,83,032	73,409
MADRAS.		
Salaries, Establishments, and Contingencies	2,15,433	20,197
BOMBAY (including Scinde).		
Salaries, Establishments, and Contingencies	4,72,515	44,298
Total	19,63,916	184,117
Salt.		
BENGAL.		
Advances to the Manufacturers	12,88,449	
Purchase of Salt	95,372	
Convention with the French Government	4,46,000	
Salaries, Establishment, and Contingencies	12,83,859	
	31,13,680	291,908
NORTH-WESTERN PROVINCES.		
Establishment Charges and Contingencies	1,02,287	9,589
MADRAS.		
Purchase of Salt	2,33,466	
Salt Manufacturers Share	3,33,092	
Moyen Zabitah and other Charges	2,32,604	
Compensation	13,452	
	8,12,614	76,183
BOMBAY.		
Establishment Charges and Contingencies	1,67,280	15,682
Total	41,95,861	393,362
Opium.		
BENGAL.		
Advances to Manufacturers	84,49,996	
Salaries, Agency, Establishments, and Contingencies	11,14,266	
	95,64,262	896,650
BOMBAY.		
Purchase of Opium	69,168	
Establishment and Contingencies	36,314	
	1,05,482	9,889
Total	96,69,744	906,539
Stamps.		
BENGAL.		
Salaries, Establishment, and Contingencies	1,29,684	12,158
NORTH-WESTERN PROVINCES (including the newly acquired Territory).		
Salaries, Establishment, and Contingencies	54,560	5,115
MADRAS.		
Commission	21,700	
Establishment and Contingencies	27,487	
Purchase of Paper	1,444	
	50,631	4,747
BOMBAY.		
Salaries, Establishment Charges, and Contingencies	30,546	2,863
Total	2,65,421	24,883

No. 1.—Revenues of Bengal, &c. (App. 2.—Abstract Statement of the Charges for the Year 1849–50)—*continued.*

		Co's. Rupees.	£
Mints.			
BENGAL.			
Salaries, Establishment, and Contingencies		2,61,005	
Loss of weight in melting, &c.		13,712	
		2,74,717	25,755
MADRAS.			
Salaries, Establishment, and Contingencies		1,00,233	9,397
BOMBAY.			
Salaries, Establishment, and Contingencies		1,62,789	15,261
	Total	5,37,739	50,413
Post Office.			
BENGAL.			
Salaries, Establishments, and Contingencies at the Presidency		1,48,077	
Ditto ditto in the Provinces		2,92,229	
Military and Political Dawk Establishments		96,343	
		5,36,649	50,311
NORTH-WESTERN PROVINCES (including the newly acquired Territory).	*Rupees.*		
Establishment and Contingencies of the Postmaster General's Office	58,005		
Ditto ditto Punjaub	61,867		
Dawk Establishments	3,48,280		
Bullock Trains and Mail Cart Charges, Charges of Van and Palkee-Garee Department, and Contingencies in Excess of Receipts	1,22,547		
		5,90,699	55,378
MADRAS.			
Establishments and Contingencies at the Presidency	86,050		
Cross Tappauls under the Management of the Postmaster	3,47,853		
		4,33,903	40,679
BOMBAY.			
Salaries, Establishment, and Contingencies of the Postmaster General and his Deputy, &c.	2,54,645		
Mounted Dawk	1,34,198		
Steamer Charges	6,000		
	3,94,843		
Salaries and Contingencies of the Post Office Establishment in Scinde	*Rupees.* 49,720		
Scinde Steam Communication	70,000		
	1,19,720		
		5,14,563	48,240
	Total	20,75,814	194,608
General Civil Charges.			
BENGAL.			
Charges on account of the General Government of India:			
Salaries of the Governor General and Members of the Supreme Council		6,52,189	
Secretariat, Foreign, Home, Financial, and Military Departments		7,30,688	
Governor General's Office and Establishment		1,52,310	
Expense of visiting the Upper Provinces		5,32,526	
Presents made in the Name of the Governor General, Allowances to Vakeels and Natives of Rank, &c.		2,11,981	
Residents, Political Agents, &c. at Foreign Courts, Salaries, Allowances, Establishments, and Contingencies		14,25,877	
Temporary Embassies and Missions		3,630	
Survey and Observatories; including Charges on account of the Great Trigonometrical Survey		3,30,428	
Suppression of Thuggee and Meriah Sacrifices		2,90,071	
		43,29,700	
Charges on account of the Government of Bengal:			
Public Offices at the Presidency		10,37,152	
Civil Architects and Superintending Engineers, &c.		2,48,898	
Ecclesiastical Department—Cathedral and Church Establishments		3,42,866	
Medical Department at the Presidency and Hospitals and Dispensaries in the Provinces		2,52,260	
College at Fort William		36,547	
Education Department—Grants, &c.		3,87,110	

No. 1.—Revenues of Bengal, &c. (App. 2.—Abstract Statement of the Charges for the Year 1849–50)—*continued.*

	Co's. Rupees.	£
General Civil Charges—continued.		
House Rent and Taxes	40,320	
Buildings, Roads, and other Public Works, exclusive of Repairs	4,83,987	
Repairs of Roads, Bridges, and Public Buildings	5,25,491	
Donations to Service Funds	7,50,970	
Ditto Charitable, Literary, Scientific, and other Institutions	57,429	
Petty Establishments and Contingencies	1,83,043	
Charges attending the Hypothecation of Goods to Europe	53,900	
Salaries, Establishment, and Contingencies of the Commissioner in Coorg, Compensation to Dhar Government on account of Bairseeah, &c.	2,04,200	
Provincial Battalions and Nujeebs, including the Calcutta Native Militia	6,11,603	
Pensions and Charitable Allowances	1,19,594	
Miscellaneous Charges	26,423	
	53,61,793	
	96,91,493	908,577
NORTH-WESTERN PROVINCES (including the newly acquired Territory).		
Salary of the Lieutenant-Governor, and Establishment and Expenses of his Household	96,324	
Charges of Political Agencies under the Lieutenant-Governor, including Expenses of his Tour	96,397	
Public Offices, including Board of Administration in the Punjaub	5,39,108	
Ecclesiastical Establishments	2,26,413	
Botanical Gardens, Tea Nurseries and Plantations	59,362	
Grants for general and special Educational Purposes	1,33,521	
Grants to Native Hospitals and Dispensaries	86,140	
Donations to Charitable Institutions and Village Schools	21,156	
Buildings, Roads, Canals, and other Public Works, exclusive of Repairs	15,57,774	
Repairs of Buildings, Roads, and Bridges	28,009	
Salaries and Establishment of Superintending and Executive Engineers and Superintendent of Embankments, including Charges at the Civil Engineer's College at Roorkee	93,331	
Arrears, &c. of the late Government in the Punjaub, deducting Receipts for Compensation for Services rendered to Foreign States by Corps in British Pay	7,20,580	
Citadel Establishment and Contingencies in the Punjaub	67,481	
Provincial Battalions, including Pay and contingent Charges of armed Levies in the Punjaub, temporarily employed	8,49,810	
Miscellaneous Charges	1,65,424	
	47,40,830	444,452
MADRAS.		
Salaries of the Governor and Member of Council	2,55,810	
Residents and Political Agents at Foreign Courts	1,40,625	
Public Offices	6,21,965	
Ecclesiastical Establishments	2,92,454	
College at Fort St. George and Allowances to Students	69,931	
Native Education	43,558	
House Rent	38,384	
Public and Magnetic Observatories, Civil Engineers Charges, Establishment of Civil Surveys, &c.	30,424	
Establishment of the Government Savings Bank	9,299	
Pensions and Charitable Allowances	1,38,517	
Batta to Officers of Her Majesty's Squadron	43,964	
Donations to Service Funds (including Balance outstanding against the old Civil Annuity Fund of 1818)	9,76,621	
Donations to Charitable Institutions	22,842	
Hospitals and Vaccine Establishments and Dispensaries	1,23,814	
Buildings, Roads, and other Public Works, exclusive of Repairs	1,49,194	
Repairs of Buildings, Roads, &c.	5,69,845	
Miscellaneous Charges	1,37,979	
	36,65,226	343,615
BOMBAY.		
Salaries of the Governor and Members of Council	2,56,000	
Governor's Office and Establishment, &c.	99,777	
Governor's Tour in the Deccan	23,999	
Residents and Political Agents at Foreign Courts	3,57,736	
Salaries of Commissioner and Assistant Commissioner of the Province of Scinde, including Establishment and Contingencies	1,06,313	
Public Offices at the Presidency and in Scinde	7,01,248	
Hospitals, Vaccinating Establishments, and Dispensaries	1,78,580	

No. 1.—Revenues of Bengal, &c. (App. 2.—Abstract Statement of the Charges for the Year 1849–50)—*continued.*

	Co.'s Rupees.	£
General Civil Charges—continued.		
House Rent and Taxes, and Contribution to the Municipal Fund	76,702	
Ecclesiastical Establishments	2,45,200	
Civil Architect and Superintending Engineers, &c.	2,18,194	
Buildings, Roads, and other Public Works, exclusive of Repairs	4,40,439	
Repairs of Buildings, Roads, Bridges, &c.	3,34,799	
Botanical Garden	18,631	
Donations to Service Funds	4,36,786	
Grants for Educational Purposes	1,50,408	
Donations to Charitable Societies and Scientific Institutions	22,464	
Pensions and Charitable Allowances	4,33,223	
Provincial Battalions	64,375	
Miscellaneous Charges	1,52,651	
	43,175,25	404,768
		2,101,412
Judicial Charges.		
BENGAL.		
Supreme Court of Judicature, Salaries, Establishment, and Contingencies	5,96,794	
Coroner's Office — Ditto	6,583	
Justices of the Peace — Ditto	3,84,422	
Court of Requests — Ditto	79,430	
Sudder Dewanny and Nizamut Adawluts — Ditto	4,13,090	
Provincial, City, and District Courts — Ditto	39,96,110	
Provincial Police	10,20,698	
Judicial and Police Charges in the Burmese Sessions	7,79,020	
Pensions	75,121	
	73,51,268	689,182
NORTH-WESTERN PROVINCES, &c.		
Sudder Dewanny and Nizamut Adawluts, Salaries, Establishments, and Contingencies	2,40,532	
Commissioners of Circuit — Ditto	2,46,317	
Civil and Criminal Courts — Ditto	31,72,059	
Inspector of Prisons — Ditto	38,432	
Charges on account of Prisoners, Diet, Clothing, Medicine, &c.	5,24,159	
Civil and Military Police	22,90,719	
Judicial Courts in the Punjaub and Trans-Indus Territory, Salaries of the Establishment of the Commissioners and Superintendents, and Proportion of Charges of the Board of Administration	5,99,485	
Pensions	36,879	
	71,48,582	670,180
MADRAS.		
Supreme Court of Judicature, Salaries, Establishments, and Contingencies	206,388	
Coroner's Office — Ditto	7,188	
Sheriff's Office — Ditto	18,036	
Commissioners Court for the Recovery of Small Debts	42,454	
Police Charges at the Presidency	1,32,324	
Courts of Sudder and Fowzdary Adawlut	2,57,496	
Provincial Courts	18,40,272	
Provincial Police	8,44,644	
Pensions	25,520	
	33,74,322	316,344
BOMBAY.		
Supreme Court of Judicature, Salaries, Establishments, and Contingencies	3,18,091	
Coroner's Office — Ditto	7,272	
Sheriff's Office — Ditto	19,156	
Court of Requests — Ditto	11,927	
Police Charges at the Presidency — Ditto	1,58,454	
Provincial Courts — Ditto	19,60,757	
Judicial Courts in Scinde — Ditto	65,172	
Police in Scinde	14,14,900	
	39,55,729	370,850
		2,046,556

No. 1.—Revenues of Bengal, &c. (App. 2.—Abstract Statement of the Charges for the Year 1849-50)—*continued.*

Marine Charges.		*Co's. Rupees.*	£
BENGAL.			
Superintendent's Office, Marine Pay Office, and Naval Storekeeper's Department, Salaries, Establishments, and Contingencies		1,06,583	
Master Attendants Ditto		64,765	
Lighthouses and Floating Lights, Chain Moorings, Hulks, and Receiving Vessels		1,13,004	
Pilot Schooners, Row Boats, and Bhasleahs		4,38,526	
Telegraphic Establishment		12,288	
Dock Yard at Kidderpore		1,03,291	
Marine Charges at Arracan and in the Tenasserim Provinces		1,41,750	
Marine Surveys and Miscellaneous		48,429	
Repairs of Buildings		10,762	
Steam Navigation :	*Rupees.*		
Controller's Office, Workshops, Coal Depôts at Kidderpore, Akyab, Moulmein, and Pointe de Galle	1,74,276		
Internal : Freight Office, Steam Agents, Native Pilots and Mariners, and Coal and Firewood Depôts	52,439		
Steam Vessels, Accommodation Flats, Cargo and Troop Boats	4,17,394		
	4,69,833		
External : Charges of Steamers	2,52,584		
		8,96,693	
Pensions		82,770	
		20,18,861	
Deduct : Carried to Account in 1849–50, for Expenses of the Steamers "Nemesis," "Phlegethon," and "Pluto," chargeable to Her Majesty's Government for Services in the China Seas		4,16,881	
		16,01,980	150,186
MADRAS.			
Marine Board, Salaries, Establishment, and Contingencies		9,943	
Master Attendant Ditto		30,987	
Lighthouse Charges		2,621	
Charges on account of the "Hugh Lindsay" Steamer, including Coals purchased		54,572	
Repairs to Buildings, and Miscellaneous		6,457	
Establishments at the Outports		16,193	
Pensions		1,824	
		1,22,597	11,493
BOMBAY.			
Marine Office, Salaries, Establishment, and Contingencies		1,55,875	
Master Attendant's Department, including Lighthouse Charges and Pilot Establishment		90,810	
Controller's Department, including Dock and Steam Engine		65,293	
Conservator of the Forests, Salary and Establishment		10,800	
Harbour Master and Pilot Establishment at Kurrachee		7,084	
Charges of Cruizers and Vessels		2,72,317	
Charges of Steam Vessels (not Packet Vessels)		7,35,036	
Charges of Steam Packet Vessels, deducting the Sum of 3,03,015 Rupees received this Year for Passage Money		80,645	
Stores purchased		4,47,676	
Repairs to Buildings		7,959	
Pay of Officers unattached, Contingent and Miscellaneous Charges		88,747	
Retired Pay and Pensions		31,337	
		19,93,579	186,898
			348,577

Military Charges.			
BENGAL.			
Her Majesty's Troops, Pay and Allowances, Commissariat and Contingent Charges		91,52,657	
	Rupees.		
East India Company's Troops, Pay and Allowances of Regular Troops	2,37,83,230		
Ditto Irregular Cavalry and Local Infantry Battalions	56,32,629		
	2,94,15,859		
General Staff, and Staff attached to Army Divisions and Stations		14,63,745	
Commissariat Departments and Charges		65,49,944	
Buildings and Repairs		20,14,531	
Garrisons and Recruiting Depôts ; Medical, Clothing, Pay, and Stud Departments ; Gun Foundries, Gunpowder, Agencies, and Miscellaneous		32,28,157	
Pensions		24,35,289	
		5,42,60,182	5,086,892

No. 1.—Revenues of Bengal, &c. (App. 2.—Abstract Statement of the Charges for the Year 1849-50)—*continued.*

	Co's. Rupees.	£
Military Charges—continued.		
NORTH-WESTERN PROVINCES.		
The Military Charges of these Provinces, with the Exception of the Charge of the Local Corps, are included amongst the Military Charges of Bengal. The Expenses of the Local Corps in 1849 were as follow:—		
The Guide Corps in the Punjaub	1,13,375	
The Punjaub Cavalry	6,37,541	
The Punjaub Infantry	4,61,891	
Miscellaneous	170	
	12,12,977	113,717
MADRAS.		
Her Majesty's Troops, Pay and Allowances	18,18,377	
East India Company's Troops, Pay and Allowances	1,51,87,412	
General, Division, Garrison, and Cantonment Staff	8,29,425	
Commissariat Department and Ordnance Charges	29,01,741	
Batta to Troops employed in the Eastern Settlements	4,70,707	
Buildings and Repairs	1,11,894	
Medical, Camp Equipage, and Clothing Departments; Miscellaneous and Contingent Charges	19,01,576	
Pensions	20,25,824	
	2,52,46,956	2,366,902
BOMBAY.		
Her Majesty's Troops, Pay and Allowances, Commissariat and contingent Charges	36,50,693	
	Rupees.	
East India Company's Troops, Pay and Allowances of Regular Troops	75,58,829	
Ditto, - Pay and Allowances of Commissariat, and contingent Charges of Irregular Local Corps	13,01,426	
	88,60,255	
General Division and Garrison Staff	11,69,658	
Commissariat Departments and Ordnance Charges	13,13,254	
Buildings and Repairs	3,43,488	
Medical, Gun Carriage, Gunpowder, and Clothing Departments, and Miscellaneous and contingent Charges	6,15,073	
Pay, Allowances, Commissariat, Medical, and contingent Charges of Regular and Irregular Troops employed in Scinde	26,19,587	
Pensions	10,42,988	
	1,96,14,996	1,838,906
		9,406,417
War Charges.		
BENGAL.		
Amount brought to account upon the Bengal Statements of 1849/50 under the Description of War Charges:—		
Armies of Sutledge, Punjaub, Mooltan, Scinde, and Reserve; and Peshawar and Sikkim Field Forces:—		
Commissariat Supplies	26,20,813	
Donation Batta to Troops employed	39,34,456	
Hutting Money, Staff and other Allowances paid to Officers, &c.; Compensation for Horses killed in Action, or disabled by long Service; Gratuities to Officers, &c. for Wounds received in Battle; Dawk Allowance to Officers proceeding to join the Army; and Miscellaneous Charges	3,69,420	
Charges of the Bombay Troops serving in the Punjaub	9,45,707	
His Highness the Nawaub of Bhawalpore; Balance of Account in respect of War Charges during the Punjaub Campaign	3,23,386	
War Charges at Aden	1,11,543	
	83,05,325	778,624
Interest.		
BENGAL.		
Interest on Loans	1,76,72,862	
„ Treasury Notes	4,68,577	
„ Deposits	24,86,185	
	2,06,27,624	1,933,840
NORTH-WESTERN PROVINCES.		
Interest on Deposits	8,000	750

No. 1.—Revenues of Bengal, &c. (App. 2.—Abstract Statement of the Charges for the Year 1849-50)—*continued.*

	Co.'s Rupees.	£
Interest—continued.		
MADRAS.		
Interest on Loans	15,350	
„ Deposits, including the Tanjore Redemption Fund	5,17,445	
	5,32,795	49,949
BOMBAY.		
Interest on Treasury Notes	235	
„ Deposits	7,07,990	
	7,08,225	66,396
		2,050,935
Payments on Account, Prince of Wales Island, Singapore, and Malacca, in Excess of Receipts.		
CHARGES.		
Salaries, Establishments, and Contingencies of the General, Judicial, Revenue, &c. Departments	4,37,172	
Ecclesiastical Department	26,469	
Schools	13,849	
Medical Department	33,324	
Post Office	9,597	
Suppression of Piracy in the Straits	59,345	
Pensions, Political and Local	59,057	
Repairs and Miscellaneous	50,207	
	6,89,020	
RECEIPTS. *Rupees.*		
Revenues 6,16,701		
Judicial Fees and Fines 47,780		
Postage 8,100		
Miscellaneous 1,615		
	6,74,196	
Excess of Payments	14,824	1,390
Territorial Payments in England.		
Dividends to Proprietors of East India Stock		629,435
Interest on the Home Bond Debt		173,723
Purchase and Equipment of Steam Vessels, and various Expenses connected with Steam Communication with India		50,543
Her Majesty's Government, on account of the Proportion agreed to be borne by the Company of the Amount payable under Contract between Her Majesty's Government and the Peninsular and Oriental Steam Navigation Company for an extended Communication with India and China		70,000
Transport of Troops and Stores, deducting Freight charged in Invoices		36,418
Furlough and Retired Pay to Military and Marine Officers, including Off-reckonings		614,393
Payments on account of Her Majesty's Troops serving in India		200,000
Retiring Pay to Her Majesty's Troops (Act 4 Geo. 4. c. 71.) including an Arrear		75,000
CHARGES, GENERAL, comprising:—		
Board of Commissioners for the Affairs of India; Salaries of the President and Officers of the Board, including Superannuation Allowances granted by Warrant of the Crown under Act 53 Geo. 3. cap. 155. sec. 91.	£ 30,523	
Salaries of the Court of Directors	7,600	
Contingent Expenses of the Courts of Directors and Proprietors, consisting of Repairs to the East India House, Taxes, Rates, and Tithes, Coals, Candles, Printing, Stationery, Bookbinding, Stamps, Postage, and various Petty Charges	28,829	
Salaries and Allowances of the Secretaries and Officers of the Court of Directors, deducting Amount applied from the Fee Fund in part Payment thereof	93,794	
Annuitants and Pensioners, including Compensation Annuities under Act 3 & 4 Will. 4. cap. 85., and Payments in Commutation thereof	198,199	
Haileybury College, net Charge	9,074	
Military Seminary at Addiscombe, net Charge	4,057	
Recruiting Charges: Pay of Officers, Non-commissioned Officers of Recruiting Establishments, and of Recruits previous to Embarkation, Bounty, Clothing, Arms, and Accoutrements	43,438	
Passage and Outfit of Recorder, Prince of Wales Island, Bishop of Madras, Aides-de-Camps, Chaplains, Company's Officers in charge of Recruits, Officers in Her Majesty's Service proceeding to join their Regiments, and Volunteers for the Pilot Service, &c.	22,655	
Carried forward	438,169	1,849,512

No. 1.—Revenues of Bengal, &c. (App. 2.—Abstract Statement of the Charges for the Year 1849-50)—*continued.*

Territorial Payments in England—continued.	£	£
CHARGES, GENERAL—*continued.*		
Brought forward	438,169	1,849,512
Charges of the Store Department, Articles for Use in Inspection of Stores, Labour, &c.	6,201	
Lord Clive's Fund, net Payment for Pensions, &c.	36,519	
Law Charges	12,215	
Cultivation and Manufacture of Cotton, &c. in India (Expenses incurred in view to the Improvement of)	547	
Commission to Agents at the Outports on Realization of Remittances	260	
Maintenance of Lunatics	6,466	
Miscellaneous; consisting of Expenses of Overland and Ships Packets, Maintenance of Natives of India, Donation to the Bengal Civil Fund and to Widows Funds for the Home Service, Donations for Services and Relief, &c.	7,657	
Discount on anticipated Receipt of Remittances and Interest allowed on Balances of Funds in the Company's Treasury, in excess of Interest realized from Investment of Cash Balances	6,377	
Interest paid to the Indian Railway Companies upon Sums provisionally deposited by them in the Home Treasury; viz. to the 17th August 1849, the Date of their respective Deeds of Contract with the East India Company :—		
Great Indian Peninsula Railway Company £1,722		
East Indian Railway Company 2,983	4,705	
	£519,116	
DEDUCT—		
Produce of Assets of the late Commercial Department, realized and applied in Payment of Charges £2,294		
Charges of Establishment put upon Outward Invoices 11,144	13,438	505,678
Absentee Allowances to Civil Servants of the Indian Establishments		32,383
Annuities of the Madras Civil Fund of 1818		15,388
Retired Pay and Pensions of Persons of the late St. Helena Establishment, not chargeable to the Crown		5,795
Her Majesty's Mission to the Court of Persia (Portion paid by the Company)		12,000
Board of Ordnance, for Arms and Accoutrements supplied to Her Majesty's Troops embarked for India		14,581
		2,435,337
Less Amount received from Her Majesty's Government on account Expenses connected with Steam Communication with India (which includes an Arrear)		62,500
		2,372,837
INVOICE VALUE OF POLITICAL STORES EXPORTED TO INDIA.		
Military Stores		238,088
Marine Stores		62,226
Civil and Mint Stores		77,786
		378,100
Total Territorial Payments, including Invoice Value of Stores		2,750,937

No. 2.

STATEMENT showing the PROGRESS of the INDIAN DEBT, and of the HOME BOND DEBT of the EAST INDIA COMPANY since the 1st May 1834, the Rates at which Money has been borrowed, and the Amount owing at the latest Dates, with the Rates of Interest payable thereon; also, the Amount subscribed to the 4 per Cent. Loan now open.

	INDIAN DEBT.					
	Registered Debt.	Treasury Notes.	Temporary Loans (North Western Provinces).	Total, exclusive of Deposits.	Deposits, including the Carnatic and Tanjore Funds.	Total Indian Debt.
	£	£	£	£	£	£
Amount of Debt on the 30th April 1834 -	30,195,831	599,830	- -	30,795,661	4,667,822	35,463,483
Debt contracted, 4 per Cent. -	2,981,260	- -	- -	2,981,260	850	2,982,110
5 „ - -	- -	- -	- -	- -	88,148	88,148
6 „ - -	- -	- -	- -	- -	105,353	105,353
	33,177,091	599,830	- -	33,776,921	4,862,173	38,639,094
Debt redeemed, 2 Pies p' Cent. p' Diem or about 3¾ per Cent. per Ann.	- -	50	- -	50	- -	50
5 „ - -	1,118,786	81,720	- -	1,200,506	2,721,729	3,922,235
6 „ - -	732,155	- -	- -	732,155	- -	732,155
	1,850,941	81,770	- -	1,932,711	2,721,729	4,654,440
Amount of Debt on the 30th April 1835 -	31,326,150	518,060	- -	31,844,210	2,140,444	33,984,654
Debt contracted, 4 per Cent. - -	1,143,980	- -	- -	1,143,980	22,402	1,166,382
5 „ - -	737,961	13,521	- -	751,482	50,240	801,722
6 „ - -	- -	- -	- -	- -	140,198	140,198
	33,208,091	531,581	- -	33,739,672	2,353,284	36,092,956
Debt redeemed, 6 „ - -	6,260,657	- -	- -	6,260,657	- -	6,260,657
Amount of Debt on the 30th April 1836 -	26,947,434	531,581	- -	27,479,015	2,353,284	29,832,299
Debt contracted, 4 per Cent. - -	799,606	- -	- -	799,606	45,478	845,084
5 „ - -	77,166	37,651	- -	114,817	41,398	156,215
6 „ - -	- -	- -	- -	- -	116,568	116,568
	27,824,206	569,232	- -	28,393,438	2,556,728	30,950,166
Debt redeemed, 6 „ - -	543,667	- -	- -	543,667	- -	543,667
10 „ - -	253	- -	- -	253	- -	253
	543,920	- -	- -	543,920	- -	543,920
Amount of Debt on the 30th April 1837 -	27,280,286	569,232	- -	27,849,518	2,556,728	30,406,246
Debt contracted, 4 per Cent. -	766,740	- -	- -	766,740	30,856	797,596
5 „ - -	- -	409,196	- -	409,196	64,248	473,444
6 „ - -	- -	8,350	- -	8,350	85,835	94,185
	28,047,026	986,778	- -	29,033,804	2,737,667	31,771,471
Debt redeemed, 5 per Cent. -	1,483,081	- -	- -	1,483,081	- -	1,483,081
6 „ - -	38,497	- -	- -	38,497	- -	38,497
	1,521,578	- -	- -	1,521,578	- -	1,521,578
Amount of Debt on the 30th April 1838 -	26,525,448	986,778	- -	27,512,226	2,737,667	30,249,893
Debt contracted, 5 per Cent. -	37,247	- -	358,801	396,048	60,189	456,237
6 „ - -	- -	14,170	- -	14,170	86,193	100,363
	26,562,695	1,000,948	358,801	27,922,444	2,884,049	30,806,493
Debt redeemed, 4 per Cent. -	42,952	- -	- -	42,952	110,288	153,240
5 „ - -	- -	308,724	- -	308,724	- -	308,724
6 „ - -	113,367	- -	- -	113,367	- -	113,367
	156,319	308,724	- -	465,043	110,288	575,331
Amount of Debt on the 30th April 1839 -	26,406,376	692,224	358,801	27,457,401	2,773,761	30,231,162

No. 2.—Statement showing the Progress of the Indian Debt and the Home Bond Debt since 1st May 1834—*continued*

	INDIAN DEBT—*continued.*					
	Registered Debt.	Treasury Notes.	Temporary Loans (North Western Provinces).	Total, exclusive of Deposits.	Deposits, including the Carnatic and Tanjore Funds.	Total Indian Debt.
	£	£	£	£	£	£
Amount of Debt on the 30th April 1839 -	26,406,376	692,224	358,801	27,457,401	2,773,761	30,231,162
Debt contracted, 4 per Cent. -	173,396	271,875	- -	445,271	38,287	483,558
5 „ - -	- -	9,883	- -	9,883	15,634	25,517
6 „ - -	5,995	- -	- -	5,995	86,309	92,304
	26,585,767	973,982	358,801	27,918,550	2,913,991	30,832,541
Debt redeemed, 2 Pies p' Cent. p' Diem	- -	22,490	- -	22,490	- -	22,490
5 per Cent. per Ann.	25,913	- -	70,742	96,655	- -	96,655
6 „ - -	- -	9,618	- -	9,618	- -	9,618
	25,913	32,108	70,742	128,763	- -	128,763
Amount of Debt on the 30th April 1840 -	26,559,854	941,874	288,059	27,789,787	2,913,991	30,703,778
Debt contracted, 4 per Cent. -	301,145	141,937	1,312	444,394	- -	444,394
5 „ - -	775,304	- -	5,860	781,164	16,815	797,979
6 „ - -	11,658	- 9,176	- -	20,834	183,897	204,731
	27,647,961	1,092,987	295,231	29,036,179	3,114,703	32,150,882
Debt redeemed, 4 per Cent. -	- -	- -	- -	- -	13,699	13,699
5 „ - -	- -	1,078	- -	1,078	- -	1,078
6 „ - -	85,017	- -	- -	85,017	- -	85,017
	85,017	1,078	- -	86,095	13,699	99,794
Amount of Debt on the 30th April 1841 -	27,562,944	1,091,909	295,231	28,950,084	3,101,004	32,051,088
Debt contracted, 4 per Cent. - -	188,003	- -	- -	188,003	24,691	212,694
5 „ - -	2,009,101	25,947	- -	2,035,048	64,511	2,099,559
6 „ - -	5,025	16,597	- -	21,622	117,985	139,607
	29,765,073	1,134,453	295,231	31,194,757	3,308,191	34,502,948
Debt redeemed, 4 per Cent. -	- -	117,375	1,312	118,687	- -	118,687
5 „ - -	- -	- -	5,973	5,973	- -	5,973
	- -	117,375	7,285	124,660	- -	124,660
Amount of Debt on the 30th April 1842 -	29,765,073	1,017,078	287,946	31,070,097	3,308,191	34,378,288
Debt contracted, 4 per Cent. -	34,428	- -	- -	34,428	25,503	59,931
5 „ - -	2,127,984	9,640	- -	2,137,624	- -	2,137,624
6 „ - -	6,611	- -	- -	6,611	97,327	103,938
	31,934,096	1,026,718	287,946	33,248,760	3,431,021	36,679,781
Debt redeemed, 4 per Cent. -	- -	289,218	- -	289,218	- -	289,218
5 „ - -	- -	- -	20,529	20,529	29,087	49,616
6 „ - -	- -	18,128	- -	18,128	- -	18,128
	- -	307,346	20,529	327,875	29,087	356,962
Amount of Debt on the 30th April 1843 -	31,934,096	719,372	267,417	32,920,885	3,401,934	36,322,819
Debt contracted, 4 per Cent. -	1,331,531	94	- -	1,331,625	62,529	1,394,154
5 „ - -	3,282	6,371	- -	9,653	81,524	91,177
6 „ - -	5,782	7,103	- -	12,885	58,103	70,988
	33,274,691	732,940	267,417	34,275,048	3,604,090	37,879,138
Debt redeemed, 5 per Cent. -	- -	- -	239,309	239,309	- -	239,309
Amount of Debt on the 30th April 1844 -	33,274,691	732,940	28,108	34,035,739	3,604,090	37,639,829

No. 2.—Statement showing the Progress of the Indian Debt and the Home Bond Debt since 1st May 1834—*continued.*

	INDIAN DEBT—*continued.*					
	Registered Debt.	Treasury Notes.	Temporary Loans (North Western Provinces).	Total, exclusive of Deposits.	Deposits, including the Carnatic and Tanjore Funds.	Total Indian Debt.
	£	£	£	£	£	£
Amount of Debt on the 30th April 1844 -	33,274,691	732,940	28,108	34,035,739	3,604,090	37,639.829
Debt contracted, 4 per Cent. -	813,375	8,175	- -	821,550	31,280	852,830
5 „ - -	- -	3,871	- -	3,871	86,164	90,035
6 „ - -	6,915	- -	- -	6,915	96,533	103,448
	34,094,981	744,986	28,108	34,868,075	3,818,067	38,686,142
Debt redeemed, 5 per Cent. -	5,281	- -	28,108	33,389	- -	33,389
6 „ - -	- -	24,042	- -	24,042	- -	24,042
10 „ - -	757	- -	- -	757	- -	757
	6,038	24,042	28,108	58,188	- -	58,188
Amount of Debt on the 30th April 1845 -	34,088,943	720,944	- -	34,809,887	3,818,067	38,627,954
Debt contracted, 4 per Cent. -	214,716	1,285	- -	216,001	3,914	219,915
5 „ - -	- -	8,736	- -	8,736	76,482	85,218
6 „ - -	5,369	13,667	- -	19,036	40,611	59,647
	34,309,028	744,632	- -	35,053,660	3,939,074	38,992,734
Amount of Debt on the 30th April 1846 -	34,309,028	744,632	- -	35,053,660	3,939,074	38,992,734
Debt contracted, 4 per Cent. - -	53,860	450	- -	51,310	20,174	74,484
5 „ -	2,633,832	32,842	- -	2,666,674	- -	2,666,674
6 „ - -	6,568	9,531	- -	16,099	57,398	73,497
	37,003,288	787,455	- -	37,790,743	4,016,646	41,807,389
Debt redeemed, 5 per Cent. - -	- -	- -	- -	- -	9,302	9,302
Amount of Debt on the 30th April 1847 -	37,003,288	787,455	- -	37,790,743	4,007,344	41,798,087
Debt contracted, 4 per Cent. -	- -	- -	- -	- -	32,507	32,507
5 „ - -	1,444,519	37,526	- -	1,482,045	- -	1,482,045
6 „ - -	5,565	17,055	- -	22,620	84,912	107,532
	38,453,372	842,036	- -	39,295,408	4,124,763	43,420,171
Debt redeemed, 4 „ - -	431	5,034	- -	5,465	- -	5,465
5 „ - -	- -	- -	- -	- -	329,443	329,443
	431	5,034	- -	5,465	329,443	334,908
Amount of Debt on the 30th April 1848 -	38,452,941	837,002	- -	39,289,943	3,795,320	43,085,263
Debt contracted, 4 per Cent. - -	1,500	4,425	- -	5,925	48,730	54,655
5 „ - -	595,555	- -	332,660	928,215	71,272	999,487
6 „ - -	7,847	- -	- -	7,847	92,684	100,531
	39,057,843	841,427	332,660	40,231,930	4,008,006	44,239,936
Debt redeemed, 5 per Cent. - -	- -	6,704	- -	6,704	- -	6,704
6 „ - -	- -	29,152	- -	29,152	- -	29,152
	- -	35,856	- -	35,856	- -	35,856
Amount of Debt on the 30th April 1849 -	39,057,843	805,571	332,660	40,196,074	4,008,006	44,204,080
Debt contracted, 4 per Cent. - -	36,265	9,966	- -	46,231	37,325	83,556
5 „ - -	2,486,278	- -	40,781	2,527,059	52,654	2,579,713
6 „ - -	977	- -	- -	977	50,287	51,264
	41,581,363	815,537	373,441	42,770,341	4,148,272	46,918,613
Debt redeemed, 5 per Cent. - -	- -	4,802	- -	4,802	- -	4,802
6 „ - -	- -	5,747	- -	5,747	- -	5,747
	- -	10,549	- -	10,549	- -	10,549
Amount of Debt on the 30th April 1850 -	41,581,363	804,988	373,441	42,759,792	4,148,272	46,908,064

No. 2.—Statement showing the Progress of the Indian Debt, and the Home Bond Debt since the 1st May 1834—*continued.*

AMOUNT owing on the 30th April 1850 (the latest Date to which the Accounts have been received from India), with the Rates of Interest payable thereon.

LOANS.		Amount of Loans, &c., and Rates of Interest, on 30th April 1850.					
		4 per Cent.	5 per Cent.	6 per Cent.	8 per Cent.	10 per Cent.	Total.
		£	£	£	£	£	£
Five per Cent. Loan of 1825-26		- -	7,557,982	—	—	—	—
„ „ of 1829-30		- -	1,700,860	—	—	—	—
	Company's Rupees.						
Five per Cent. Transfer Loan of 31st December 1834 - (Promissory Notes)	15,70,062	—	—	—	—	—	—
„ „ „ Book Debts of 31st December 1834, 10th August 1835, and 15th January 1836 - (Stock)	3,28,47,022	—	—	—	—	—	—
	3,44,17,084						
	£3,226,602	- -	3,226,602	—	—	—	—
Five per Cent. Loan of 1841-42		- -	12,094,884	—	—	—	—
Four per Cent. Loan of 1824-25		109,280	—	—	—	—	—
„ „ of 1828-29		46,500	—	—	—	—	—
„ „ of 1832-33		6,618,472	—	—	—	—	—
„ „ of 1835-36		5,019,726	—	—	—	—	—
„ „ of 1842-43		2,441,128	—	—	—	—	—
Total Loans from the Public	£	14,235,106	24,580,328	- -	- -	- -	38,815,434
	Company's Rupees.						
Loans from His Majesty the King of Oude, at 5 per Cent.	20,00,000	—	—	—	—	—	—
„ „ „ „	1,62,40,000	—	—	—	—	—	—
„ „ „ 6 per Cent.	36,23,635	—	—	—	—	—	—
	2,18,63,635						
	£2,049,716	187,500	1,522,500	339,716	- -	- -	2,049,716
Loan from the Rajah Kalleesunker Ghosaul		- -	4,500	- -	- -	- -	4,500
The Bhow Begum's Stipend Fund		- -	- -	688,889	- -	- -	688,889
Ten per Cent. Loan, transferred from Fort Marlborough		- -	- -	- -	- -	841	841
Perpetual Loans at Madras		- -	- -	7,547	14,437	- -	21,984
Temporary Loans, North Western Provinces		- -	373,441	- -	- -	- -	373,441
Total General Registered Debt		14,422,606	26,480,769	1,036,152	14,437	841	41,954,805
Treasury Notes, principally the Notes issued to Service Funds		26,578	769,448	8,962	- -	- -	804,988
Fund for the Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore		237,253	- -	- -	- -	- -	237,253
Deposits on account of Service Funds, Savings Banks, &c.		195,268	852,886	2,862,864	- -	- -	3,911,018
Total		14,881,705	28,103,103	3,907,978	14,437	841	46,908,064

AMOUNT subscribed to the Four per Cent. Loan now open.

The Amount of Subscriptions to the Four per Cent. Loan now open (the Four per Cent. Loan of 1842-43), in the Period from the 7th of April 1851, the Date of the Advertisement of the Government of India for closing the Five per Cent. Loan, to the 21st February 1852, the latest Date to which Advice has been received, was 3,31,600 Company's Rupees, or £31,087.

No. 2.—Statement showing the Progress of the Indian Debt, and the Home Bond Debt since the 1st May 1834—*continued.*

Home Bond Debt.

Years.	Amount of the Home Bond Debt at the Commencement of each Year.	Reduction of Bond Debt.	Increase of Bond Debt.	Amount outstanding at the Close of each Year.	Rates of Interest per Cent. per Annum.	
	£ s.	£ s.	£ s.	£ s.		£ s.
1834–35	3,523,237 10	- - -	- - -	3,523,237 10	From 30th April 1834 to 30th April 1835 - - - - - - -	2 10
1835–36	3,523,237 10	- - -	- - -	3,523,237 10	„ 30th April 1835 to 30th April 1836 - - - - - - -	2 10
					„ 30th April to 20th September 1836 - - - - - -	2 10
1836–37	3,523,237 10	312 10	- - -	3,522,925 0	„ 20th September to 21st November 1836 - - - - -	3 10
					„ 21st November 1836 to 30th April 1837 - - - -	4 0
1837–38	3,522,925 0	100 0	- - -	3,522,825 0	„ 30th April 1837 to 30th April 1838 - - - - - -	4 0
					„ 30th April to 30th June 1838 - - - - - - -	4 0
1838–39	3,522,825 0	1,788,525 0*	- - -	1,734,300 0	„ 30th June 1838 to 30th April 1839 - - - - - -	3 0
1839–40	1,734,300 0	- - -	- - -	1,734,300 0	„ 30th April 1839 to 30th April 1840 - - - - - -	3 0
					„ 30th April 1840 to 31st March 1841, on - - - - £1,734,300	3 0
					„ 31st March to 30th April 1841, on - - - - £1,565,400	3 10
1840–41	1,734,300 0	- - -	- - -	1,734,300 0	„ 31st March to 30th April 1841, on - - - - £ 168,900	3 0
					Amount of Bonds which the Holders had notified for Discharge £1,734,300	
					„ 30th April 1841 to the respective Periods of Payment in 1841–42 of the Bonds notified for Discharge by Holders, on £168,900 - -	3 0
					„ 30th April 1841 to 30th April 1842, on £1,565,400	3 10
1841–42	1,734,300 0	168,900 0 Bonds discharged under Notification from Holders.	168,900 0 Bonds issued to replace those notified for Discharge.	1,734,300 0	On Bonds issued to replace those discharged under Notification from Holders, from the respective Dates of Issue in 1841–42 to the 30th April 1842 - - - - £ 168,900	3 10
					£1,734,300	
1842–43	1,734,300 0	100,000 0 Bonds discharged under Notification from Holders.	100,000 0 Bonds issued to replace those notified for Discharge.	1,734,300 0	„ 30th April 1842 to 30th April 1843 - - - - -	3 10
1843–44	1,734,300 0	- - -	- - -	1,734,300 0	„ 30th April 1843 to 30th April 1844 - - - - - -	3 10
					„ 30th April to the 31st October 1844 - - - - -	3 10
1844–45	1,734,300 0	- - -	565,300 0	2,299,600 0	„ 31st October 1844 to 30th April 1845 - - - -	3 0
1845–46	2,299,600 0	- - -	- - -	2,299,600 0	„ 30th April 1845 to 30th April 1846 - - - - - -	3 0
					„ 30th April 1846 to 31st March 1847 - - - - -	3 0
1846–47	2,299,600 0	- - -	- - -	2,299,600 0	„ 31st March to 30th April 1847 - - - - - - -	3 10
					„ 30th April to 12th May 1847 - - - - - - -	3 10
1847–48	2,299,600 0	- - -	500,000 0	2,799,600 0	„ 12th May 1847 to 30th April 1848 - - - - - -	4 10
1848–49	2,799,600 0	100 0 Bonds discharged under Notification from Holders.	1,100,000 0	3,899,500 0	„ 30th April 1848 to 30th April 1849 - - - - -	4 10
1849–50	3,899,500 0	- - -	- - -	3,899,500 0†	„ 30th April 1849 to 30th April 1850 - - - - - -	4 10‡

* Amount of Bonds upon which Interest ceased on 30th June 1838, in accordance with the Advertisement of the Court of Directors for a Reduction of the Bond Debt, dated the 15th November 1837.

† The Amount of the Bond Debt now outstanding.

On the 3d June 1850 the Rate of Interest on the Bond Debt was reduced to 3*l.* 10*s.* per Cent., and on the 7th June 1851 to 3*l.* per Cent. per Annum, which is the present Rate.

No. 2.—Statement showing the Progress of the Indian Debt, and the Home Bond Debt since the 1st May 1834—*continued.*

	INDIAN DEBT.					HOME BOND DEBT.	TOTAL.
	Registered Debt.	Treasury Notes.	Temporary Loan (North Western Provinces).	Deposits, including the Carnatic and Tanjore Funds.	Total Indian Debt.		
Total Amounts of Debt at the End of each Year brought forward—	£	£	£	£	£	£	£
Amount of Debt on the 30th April 1834	30,195,831	599,830	-	4,667.822	35,463,483	3,523,237	38,986,720
„ „ 1835	31,326,150	518,060	-	2,140,444	33,984,654	3,523,237	37,507,891
„ „ 1836	26,947,434	531,581	-	2,353,284	29,832,299	3,523,237	33,355,536
„ „ 1837	27,280,286	569,232	-	2,556,728	30,406,246	3,522,925	33,929,171
„ „ 1838	26,525,448	986,778	-	2,737,667	30,249,893	3,522,825	33,772,718
„ „ 1839	26,406,376	692,224	358,801	2,773,761	30,231,162	1,734,300	31,965,462
„ „ 1840	26,559,854	941,874	288,059	2,913,991	30,703,778	1,734,300	32,438,078
„ „ 1841	27,562,944	1,091,909	295,231	3,101,001	32,051,088	1,734,300	33,785,388
„ „ 1842	29,765,073	1,017,078	287,946	3,308,191	34,378,288	1,734,300	36,112,588
„ „ 1843	31,934,096	719,372	267,417	3,401,934	36,322,819	1,734,300	38,057,119
„ „ 1844	33,274,691	732,940	28,108	3,604,090	37,639,829	1,734,300	39,374,129
„ „ 1845	34,088,943	720,944	-	3,818,067	38,627,954	2,299,600	40,927,554
„ „ 1846	34,309,028	744,632	-	3,939,074	38,992,734	2,299,600	41,292,334
„ „ 1847	37,003,288	787,455	-	4,007,344	41,798,087	2,299,600	44,097,687
„ „ 1848	38,452,941	837,002	-	3,795,320	43,085,263	2,799,600	45,884,863
„ „ 1849	39,057,843	805,571	332,660	4,008,006	44,204,080	3,899,500	48,103,580
„ „ 1850	41,581,364	804,988	373,441	4,148,271	46,908,064	3,899,500	50,807,564

Note.—The Amount of Indian Debt discharged from the Produce of the Commercial Assets of the East India Company in England was £8,122,530, viz.—

General Registered Debt	5,445,477
Principal of Carnatic Debts	2,677,053
	£8,122,530

—and a further Portion of the Funds arising from the same Source, amounting to £1,788,525, was appropriated to the Discharge of a Portion of the Home Bond Debt.

East India House,
28th April 1852.

JAMES C. MELVILL,
Secretary.

No. 3.

Statement showing the present State of the Fund established under the Act 3 & Will. 4. Cap. 85. Sec. 14. as a Security for the Capital Stock of the East India Company.

	£	s.	d.
1834. 25th April.—Amount paid by the East India Company into the Bank of England to the Account of the Commissioners for the Reduction of the National Debt	2,000,000	0	0
1836. 12th August.— Ditto being for Two Days Interest at the Rate of £3 10s. per Cent. per Annum; viz., from the 23d to the 25th of April 1834, for protracted Payment of 118,507l. 5s. 11d., Part of the above-mentioned Sum of 2,000,000l.	22	14	6
Total Amount paid into the Bank of England by the East India Company to the Credit of the Commissioners for the Reduction of the National Debt	2,000,022	14	6

Amount of Dividends received by the Commissioners for the Reduction of the National Debt, upon Stock standing in their Name on account of the Security Fund of the East India Company.

	£	s.	d.	
In 1834-35	67,428	14	0	
1835-36	69,677	10	7	
1836-37	72,022	12	0	
1837-38	74,453	10	5	
1838-39	76,883	4	4	
1839-40	79,430	17	7	
1840-41	82,134	6	1	
1841-42	84,968	13	1	
1842-43	87,800	5	10	
1843-44	90,566	3	3	
1844-45	93,433	3	10	
1845-46	96,313	12	0	
1846-47	99,369	3	8	
1847-48	102,866	16	2	
1848-49	106,674	1	8	
1849-50	110,290	16	6	
1850-51	113,820	19	3	
1851-52	117,241	13	0	
	1,625,376	3	3	
Total Amount to the 30th April 1852, placed to the Account of the Commissioners for the Reduction of the National Debt	3,625,398	17	9	

Amount of Stock in the Public Funds purchased by the Commissioners for the Reduction of the National Debt, on account of the Security Fund of the East India Company.

	Amount of Stock. Consolidated 3 per Cents.			Amount of Stock. Reduced 3 per Cents.			Cost of the Stock purchased.		
	£	s.	d.	£	s.	d.	£	s.	d.
Amount of the Security Fund on the 1st May 1834	6,841	17	7	2,102,376	5	11	1,890,598	19	1
„ 1835	6,841	17	7	2,296,500	10	4	2,067,428	14	0
„ 1836	6,841	17	7	2,373,332	4	11	2,137,106	4	7
„ 1837	6,841	17	7	2,454,720	19	1	2,209,151	11	1
1838	6,841	17	7	2,535,362	5	0	2,283,605	1	6
„ 1839	38,704	16	9	2,586,393	14	1	2,360,488	5	10
„ 1840	38,704	16	9	2,674,751	14	4	2,439,919	3	5
„ 1841	73,704	16	9	2,733,010	7	3	2,522,053	9	6
„ 1842	120,304	16	9	2,781,881	17	8	2,607,022	2	7
„ 1843	132,211	18	3	2,862,900	16	9	2,694,822	8	5
„ 1844	163,267	4	10	2,925,310	2	0	2,785,388	11	8
„ 1845	188,267	4	10	2,994,631	2	9	2,878,821	15	6
„ 1846	188,267	4	10	3,094,889	10	6	2,975,135	7	6
„ 1847	198,267	4	10	3,195,309	12	1	3,074,504	11	2
„ 1848	198,267	4	10	3,322,839	5	9	3,177,371	7	4
„ 1849	256,537	5	6	3,385,717	17	9	3,284,045	9	0
„ 1850	256,537	5	6	3,504,303	7	6	3,394,336	5	6
„ 1851	314,634	19	8	3,563,394	7	3	3,508,157	4	9
„ 1852	384,253	18	4	3,613,394	7	3	3,625,398	17	9

East India House,
30th April 1852.

JAMES C. MELVILLE,
Secretary.

No. 4.

STATEMENT of the MODE in which the HOME TREASURY has been supplied, with the AMOUNT obtained for obtained, from 1834–35

	SILK consigned from INDIA: (Produce of Consignments made subsequently to 30th April 1834.)				CONSIGNMENTS of SPECIE. (Rupees.)			
	Sale Amount.	Freight and Charges.	Net Sale Produce.	Out-turn per Company's Rupee.	Sale Produce.	Freight Insurance, and Charges in England.	Net Amount realized.	Out-turn per Company's Rupee.
	£	£	£	s. d.	£	£	£	s. d.
1834–35	525,326	9,689	513,637	2 10·077				
1835–36	291,374	6,858	284,516	2 6·295				
1836–37	57,731	1,439	56,292	2 1·791				
1837–38	125,196	3,158	122,038	2 0·248				
1838–39	68,365	1,970	66,395	2 2·569				
1839–40								
1840–41								
1841–42								
1842–43								
1843–44								
1844–45								
1845–46								
1846–47								
1847–48					463,698	7,819	455,879	1 9·875
1848–49					793,559	14,758	778,801	1 9·977
1849–50								
1850–51								

The Out-turns per Rupee exhibited in this Statement do not include any Computation of Interest.
The Bills remitted from India and China in Repayment of the Advances made on the Hypothecation of Goods were drawn at Six Months Sight, except in the Period between the 31st March 1842 and the 1st November 1848, when they were drawn at Ten Months Date.

East India House,
28th April 1852.

No. 4.

the SUPPLY of the HOME TREASURY in each Year, and the RATE of EXCHANGE at which that SUPPLY was to the latest Period.

BILLS of EXCHANGE drawn in Repayment of Advances made in India and China on the Hypothecation of Goods. (Bills remitted, dated in the Period from the 1st of May to the 30th of April in each Year.)				BILLS on INDIA (drawn at 60 Days Sight).		REMITTANCES through Her Majesty's Government.				TOTAL AMOUNT of REMITTANCES and SUPPLIES from INDIA in each Year.
INDIA.		CHINA.								
Amount of Bills remitted.	Average Rate of Exchange per Company's Rupee.	Amount of Bills remitted.	Out-turn per Company's Rupee, deducting Agency Charges and Commission.	Amount received into the Home Treasury in each Year.	Average Rate of Exchange per Company's Rupee.	Bills drawn at various Dates and Sights in Repayment of Advances and Supplies from the Government of India to Her Majesty's Service. (Amount of Bills remitted, dated in the Period from 1st May to 30th April in each Year.)	Repayments by Her Majesty's Government on account of the Expenses incurred in the Expedition to China (taken into account as Part of the Remittances from India).	Miscellaneous Receipts from Her Majesty's Government in Repayment of Advances and Supplies to Her Majesty's Service.	Rate per Rupee at which Advances and Supplies in India on account of Her Majesty's Service are to be adjusted in each Year.	
£	s. d.	£	s. d.	£	s. d.	£	£	£		£
222,369	2 0·375	511,486	2 0·303	732,803	1 10·783	10,145	- - -	- - -	1s. 11½d. per Sicca Rupee, equivalent to 1s. 10d. per Company's Rupee	1,990,440
1,099,017	2 0·195	957,738	2 0·862	2,045,253	1 10·593	46,366	- - -	- - -	2s. 1d. per Sicca Rupee, equivalent to 1s. 11½d. per Company's Rupee	4,432,890
1,052,573*	2 0·863	968,236	2 0·849	2,042,232	1 10·987	37,592	- - -	- - -	2s. per Sicca Rupee, equivalent to 1s. 10½d. per Company's Rupee.	4,156,92
									s. d.	
990,655	2 0·516	297,852	2 0·067	1,706,185	1 11·070	59,535	- - -	- - -	1 11 „	3,176,26
624,716	2 1·888	394,396	2 1·272	2,346,591	1 11·658	24,438	- - -	- - -	1 11 „	3,456,536
1,193,104	2 1·221	- - -	- - -	1,439,525	1 11·449	30,000	- - -	- - -	2 0½ „	2,662,629
708,200	2 0·468	- - -	- - -	1,174,450	1 11·507	22,042	150,000	- - -	2 0½ „	2,054,692
893,261	2 0·704	- - -	- - -	2,589,283	1 10·541	11,185	423,442	- - -	2 0 „	3,917,171
509,473*	2 0·173	- - -	- - -	1,197,438	1 11·554	78,467	800,000	- - -	2 0 „	2,585,378
268,410*	2 0	- - -	- - -	2,801,731	1 11·012	114,935	804,964	- - -	2 0 „	3,990,040
278,838	1 10	- - -	- - -	2,516,951	1 9·632	44,855	- - -	- - -	1 11½ „	2,840,644
890,799	1 10·319	- - -	- - -	3,065,709	1 9·639	38,152	- - -	- - -	1 10½ „	3,994,660
980,548	2 0	- - -	- - -	3,097,041	1 10·677	37,724	- - -	23,250	1 10½ „	4,138,563
624,633	1 11·369	- - -	- - -	1,541,804	1 9·976	23,009	- - -	142,158	1 11 „	2,787,483
636,597	1 10	- - -	- - -	1,889,195	1 9·094	38,775	- - -	49,452	1 11 „	3,392,820
1,663,429	1 10·347	- - -	- - -	2,935,118	1 10·495	4,005	- - -	45,970	1 10 „	4,648,522
- -	- - -	- -	- - -	3,236,458	2 0·286	35,547	- - -	112,486	1 10 „	3,384,491

* These Amounts include certain Bills not secured by Consignments under Hypothecation to the Company, but which were drawn in the Company's Favour by Merchants at Madras, on condition that the Amount should be paid to those Parties at that Presidency, at the Rate of 2s. the Rupee, with Interest at 4 per Cent. per Annum from the Date of the Bill to the Date of the Payment of the Equivalent to them after Receipt of Advice of the Realization of the Amount of the Bills in London; viz. in 1836–37, Bills at 30 Days Sight - £20,000
1842–43 Do. 10 Months Date 20,000
1843–44 Do. do. - 10,000
£ 50,000

The Remittances from India having fallen short of the required Amounts in the Years 1844–45 to 1848–49, the Deficiency was met by an Increase of the Home Bond Debt. (Financial Despatch to the Government of India, dated 18th December 1849, No. 38.)

The Amount realized in the Home Treasury from this Source was as follows:

In 1844–45, Bonds issued,	£565,300,	produced	£584,174 11 0
1847–48 - do.	500,000 -	do. -	502,455 0 0
1848–49 - do.	1,100,000 -	do. -	1,114,190 0 0
	£2,165,300		£2,200,819 11 0

On the 19th March 1850 the Government of India notified by public Advertisement, that for the present no further Advances would be made in India on the Security of Goods hypothecated to the East India Company.

J. C. MELVILL,
Secretary.

No. 5.

AN ACCOUNT of the ARREARS of LAND REVENUE left outstanding in each Year, distinguishing the PRESIDENCIES, so far as the same can be given, from 1833-34 to the latest Period.

	Bengal.	North-western Provinces.	Madras.	Bombay.	Whole of India.
	£	£	£	£	£
Years ending 30th April 1834	1,258,647	1,855,852	724,573	490,495	4,329,567
„ 1835	1,399,114	1,868,642	803,687	567,464	4,638,907
„ 1836	1,479,296	1,754,916	841,322	522,157	4,597,691
„ 1837	1,398,771	1,591,847	964,166	498,437	4,453,221
„ 1838	1,303,180	1,943,801	957,302	444,721	4,649,004
„ 1839	1,220,307	1,933,334	1,019,681	384,378	4,557,700
„ 1840	1,010,728	1,879,806	1,163,963	406,734	4,461,231
„ 1841	878,548	1,729,309	1,288,127	319,091	4,215,075
„ 1842	540,168	1,523,035	1,365,793	286,714	3,715,710
„ 1843	447,154	1,600,576	1,527,292	258,482	3,883,504
„ 1844	399,746	1,372,960	1,622,140	263,890	3,658,736
„ 1845	392,657	1,302,101	1,622,207	245,331	3,562,296
„ 1846	367,056	889,842	1,461,773	218,111	2,936,782
„ 1847	341,307	669,969	1,385,093	225,230	2,621,599
„ 1848	358,496	497,785	1,234,810	244,890	2,335,981
„ 1849	364,907	529,022	1,212,926	217,308	2,324,163
„ 1850	365,763	Books for the North-western Provinces for this Year not yet received.	585,465	187,556	

The Reduction since 1st May 1834, in the Amount outstanding, arises from the Revenues being more closely collected than formerly, and from Balances of long standing, and deemed irrecoverable, having been from Time to Time written off under the Authority of the respective Governments.

East India House,
3d May 1852.

JAMES C. MELVILL,
Secretary.

No. 6.

STATEMENT of the TERRITORIES and TRIBUTARIES acquired since the 1st May 1834, with the Area of such Territories, the Population, the Revenue and Civil Charges.

	Date of Annexation.	Area.	Population.	Estimated Revenue.	Estimated Civil Charges.
		Sqr. Miles.		*£ Sterling.*	*£ Sterling.*
The Punjaub	Part in 1846. Remainder 1849	78,447	4,100,983	1,200,000	900,000
Sinde	1843	52,120	1,087,762	260,000	460,000
Sattara	1848	10,222	1,005,771	195,000	210,000
Jyntea	1835	3,124	145,000	The Revenue and Civil Charges of these States cannot be stated separately. In the larger Number of Cases they have been incorporated with other Divisions.	
Sumbulpore	1850	4,693	800,000		
Kurnool	1841	3,243	241,632		
Coorg	1834	1,500	65,437		
Colaba	1843	318	53,453		
Seik States on the North-west Frontier	between 1836 and 1847	4,559	619,413		
Part of Sikhim	1850	834	30,882		
Part of Upper Assam; viz. Luckimpore and Joorhat	1838	5,915	230,000		
Jaloun	1842	1,873	176,297		
Jeitpore	1850	165	16,000		
		167,013	8,572,630		

The Settlements of Tranquebar and Serampoor were acquired in 1845 by Purchase from the Danish Government.
In the Southern Mahratta Country and elsewhere several small Territorial Possessions, too unimportant to deserve the Name of States, have lapsed to the British from various Causes. The Area and Population of these cannot be furnished, but both are inconsiderable.

Statistical Office, East India House,
4th May 1852.

EDW. THORNTON.

No. 7.

A Statement of the Tariff of Duties now in force in British India.

ARTICLES.	BENGAL.		MADRAS.		BOMBAY.	
	Import Duty.	Export Duty.	Import Duty.	Export Duty.	Import Duty.	Export Duty.
Alum	10 per Cent.	—	10 per Cent.	—	10 per Cent.	—
Betle Nut, boiled	—	—	10 „	—	—	—
Do. raw	—	—	5 „	—	—	—
Books, British	Free	—	Free	—	Free	—
Do. Foreign	3 per Cent.	—	3 per Cent.	—	3 per Cent.	—
Do. printed in India	—	Free	—	—	—	—
Do. Maps and Drawings in India.	—	—	—	Free	—	Free.
Bullion and Coin	Free	Free	Free	Free	Free	Free.
Camphor	10 per Cent.	—	10 per Cent.	—	10 per Cent.	—
Cassia	10 „	—	10 „	—	10 „	—
Cloves	10 „	—	10 „	—	10 „	—
Coal, Coke, Bricks, Chalk, and Stone.	Free	—	—	—	—	—
Ditto - ditto (Marble and wrought Stones excepted).	—	—	Free	—	Free	—
Coffee	7½ per Cent.	—	7½ per Cent.	—	7½ per Cent.	—
Coral	10 „	—	10 „	—	10 „	—
Cotton Wool	—	Free	—	Free	—	Free.
Do. Produce of Continent of India.	—	—	Free	—	Free	—
Do. Foreign Territories	—	—	9 Annas per Maund	—	9 Annas per Maund (a)	—
Cotton and Silk Piece Goods of all Manufactures of Cotton or Silk, except Thread, Twist, and Yarn, or of Cotton or Silk mixed with any other Material (British).	5 per Cent.	—	5 per Cent.	—	5 per Cent.	—
Do. - do. (Foreign)	10 per Cent.	—	10 per Cent.	—	10 per Cent.	—
Cotton, Thread, Twist, and Yarn, British.	3½ „	—	3½ „	—	3½ „	—
Do. - do. Foreign	7 „	—	7 „	—	7 „	—
Grain and Pulse	Free	1 Anna per bag of 2 Maunds; if not in Bags ¼ Anna per Maund.	—	—	Free.	—
Do. other than Rice and Paddy.	—	—	Free	1 Anna per Bag of 2 Maunds, or ½ Ann. per Maund.	—	—
„ Rice and Paddy	—	—	2 Annas per Bag of 2 Maunds, or 1 Ann. per Maund.	2 Annas per Bag of 2 Maunds, or 1 Ann. per Maund.	—	—
Horses and other Animals	Free	Free	Free	Free	Free	Free.
Ice	Free	—	Free	—	Free.	—
Indigo	—	3 Rs. per Maund	—	3 Rs. per Maund	—	—
Lac Dye and Shell Lac	—	4 per Cent.	—	—	—	—
Marine Stores, British	5 per Cent.	—	5 per Cent.	—	5 per Cent.	—
Do. Foreign	10 „	—	10 „	—	10 „	—
Metals, wrought or unwrought, British.	5 „	—	5 „	—	5 „	—
Do. - do. Foreign	10 „	—	10 „	—	10 „	—
Nutmegs and Mace	10 „	—	10 „	—	10 „	—
Opium	24 Rupees per Seer of 80 Tolas.	—	24 Rupees per Seer of 80 Tolas.	—	—	—
Do. purchased at Calcutta Government Sales.	—	Free	—	—	—	—
Do. covered by a Pass	—	—	—	—	Free	Free.
Do. not covered by a Pass.	—	—	—	Prohibited	24 Rupees per Seer of 80 Tolas.	Prohibited.

(a) If imported from the Continent of India, "free."

No. 7.—Statement of the Tariff of Duties now in force in British India—*continued.*

ARTICLES.	BENGAL.		MADRAS.		BOMBAY.	
	Import Duty.	Export Duty.	Import Duty.	Export Duty.	Import Duty.	Export Duty.
Pepper	10 per Cent.	—	10 per Cent.	—	10 per Cent.	—
Porter, Beer, Ale, Cider, and similar fermented Liquors.	5 „	—	5 „	—	5 „	—
Precious Stones and Pearls	Free	Free	Free	Free	Free	Free.
Rattans	7½ per Cent.	—	7½ per Cent.	—	7½ per Cent.	—
Salt	2 Rupees 8 Annas per Maund of 80 Tolas per Seer.	—	3 Rs. per Maund	Free, if paid the Price fixed on Salt declared for Exportation to Places not subordinate to Presidency of Fort St. George.	—	(*b*)
Do. not covered by a Pass	—	—	—	—	12 Ann. per Maund of 3,200 Tolas.	—
Do. having paid Excise Duty of 12 Annas per Maund.	—	—	—	—	—	Free.
Silk, Bengal wound	—	3 Annas per Seer of 80 Tolas.	—	—	—	—
Do. raw Filature	—	3½ Annas per Seer of 80 Tolas.	—	—	—	—
Spirits	1 Rupee 8 Annas per Imp. Gallon. (*c*) (*d*)	—	1 Rupee 8 Annas per Imp. Gallon (*c*)	—	1 Rupee 8 Annas per Imp. Gallon. (*c*)	—
Sugar	(*e*)	—	(*e*)	—	—	—
Do. and Rum to British Ports.	—	Free	—	Free.	—	—
Do. do. to Foreign	—	3 per Cent.	—	3 per Cent.	—	—
Tea	10 per Cent.	—	10 per Cent.	—	10 per Cent.	—
Tobacco	—	4 Ann. per Maund	10 „	10 per Cent.	1 Rupee 8 Annas per Maund of 80 Tolas per Seer (*f*)	1 Re. 8 An. per Mnd.
Vermilion	10 per Cent.	—	10 „	—	10 per Cent.	—
Wines and Liqueurs	1 Rupee per Imp. Gallon.	—	1 Rupee per Imp. Gallon.	—	1 Rupee per Imp. Gallon.	—
Woollens, British	5 per Cent.	—	5 per Cent.	—	5 per Cent.	—
Do. Foreign	10 „	—	10 „	—	10 „	—
All manufactured Articles not named above.	5 „	—	5 „	—	5 „	—
All Country do. do.	—	3 per Cent. (*g*)	—	—	3 „ (*g*)	3 per Cent. (*g*)
All Articles not named above.	3½ per Cent. (*g*)	—	3½ per Cent. (*g*)	3 per Cent. (*g*)	—	—

(*b*) Salt exported to Madras pays ¼ Anna per Maund. Ditto ditto to Malabar, Cochin, and Travancore, ½ Anna per Maund; and it may be exported free to Foreign or British Ports not in India or Ceylon.

It has been recommended that the Duty should be equal only to Difference between Selling and Cost Price. Salt from Bombay is received from Shipper at a fixed Price, the Difference between that Price and the Price at which the Salt is delivered by Government for Consumption being the Duty realized.

Salt exported to Bengal pays Excise Duty, but receives Credit for Amount in Adjustment of local Duty. The Shipper exporting Salt to Madras has to give Security for Payment of full Duty failing to produce Certificate from Place of Import.

(*c*) And the Duty on Spirits shall be rateably increased as the Strength exceeds London Proof; and when imported in Bottles, Five Quart Bottles shall be deemed equal to the Imperial Gallon.

(*d*) Rum and Rum Shrub, the Produce of any Country into which Foreign Sugar or Rum can be legally imported, prohibited.

(*e*) The Importation of Sugar which is not the "Growth of a British Possession into which Foreign Sugar cannot be legally imported," prohibited.

(*f*) Which Duty shall be the minimum Customs Duty levied on raw Tobacco, and all Preparations thereof, in all the Ports of the Bombay Presidency, but if at the Rate of 5 per Cent. on the actual Value a higher Duty than 1 Rupee 8 Annas per Maund shall be leviable on any Preparation of Tobacco, the Duty shall be levied ad valorem at that Rate, and the Customs Duty laid upon Tobacco shall be allowed in settling for the special Duty levied on the Import of this Article into the Island of Bombay, which special Duty shall be levied at the Rate of 7½ Rupees per Indian Maund.

(*g*) All Port to Port Trade throughout British India, except in the Articles of Salt and Opium, was rendered free by Act 6 of 1848.

East India House, 30th April 1852.

JAMES C. MELVILL, Secretary.

No. 8.

STATEMENTS respecting EDUCATION under each PRESIDENCY in BRITISH INDIA; showing the Number of Institutions (distinguishing the English Seminaries from the Vernacular), the Expense, the Number of Teachers, the Number of Pupils, and the Number and Value of Scholarships.

BENGAL.	Institutions.	Expense.	Teachers.	Pupils.	Scholarships.	
					Number.	Value.
English and Mixed Instruction -	Hindoo College - -	—	26	488	29	–
	Do. Pautshala Establishment	—	8	208	–	–
	Do. Branch School -	—	18	440	4	–
	Sanscrit College - -	—	12	281	29	–
	Calcutta Mudrissa - -	—	16	307	48	–
	Russapuglah School - -	—	5	62	4	–
	Hooghly College - -	—	37	409	30	–
	Do. Branch School -	—	11	182	5	–
	Do. Infant School -	—	2	48	–	–
	Do. Mudrissa - -	—	–	180	23	–
	Do. Muktub - -	—	–	52	–	–
	Sitapore Mudrissa - -	—	–	40	5	–
	Medical College - -	—	12	–	–	–
	Dacca College - -	—	16	340	23	–
	Kishnaghur College - -	—	15	204	21	–
	Chittagong School - -	—	6	112	5	–
	Commillah School - -	—	4	74	4	–
	Sylhet School - -	—	3	52	4	–
	Bauleah School - -	—	6	85	4	–
	Midnapore School - -	—	7	116	4	–
	Cuttack School - -	—	4	83	4	–
	Patna School - -	—	5	57	4	–
	Bhaugulpore School - -	—	7	115	4	–
	Mozufferpore School - -	—	2	27	–	–
	Gya School - - -	—	3	71	–	–
	Jessore School - - -	—	4	97	5	–
	Burdwan School - -	—	3	–	4	–
	Bancoorah School - -	—	3	76	4	–
	Baraset School - -	—	5	145	4	–
	Howrah School - -	—	5	103	4	–
	Ooterparah School - -	—	6	177	4	–
	Tenasserim School - -	—	3	104	2	–
	Akyab School - -	—	3	100	4	–
	Ramree School - -	—	4	108	4	–
	Gomhatti School - -	—	4	302	1	–
	Sibsaugur School - -	—	2	–	1	–
	Chota Nagpore School -	—	10	74	–	–
	Chybassa School - -	—	3	65	–	–
	Barrackpore School - -	—	3	81	–	–
		—	283	5,465	291	*

* These Scholarships are divided as under: —

		Total for Years.	Value Rupees per Annum.
English: Junior	154 -	4	96 for Four Years.
Senior	49 -	5	360 for Two Years. 480 for Four Years.
Oriental: Junior	50 -	4	96 for Four Years.
Senior	38 -	6	180 for Two Years. 240 for Four Years.
Total	- 291	—	Rs. 49,524 per Annum.

No. 8.—Statements respecting Education in British India—*continued.*

	Districts.	No. of Schools.	Expense.	Teachers.	Pupils.	Scholarships.	
						Number.	Value.
BENGAL—*continued.*							
Vernacular Instruction	Kamroop	25					
	Luckimpore	3					
	Sibsaugur	9	—	47	2,311	–	–
	Durrung	10					
	Bancoorah	2					
	Baraset	2					
	Burdwan	1					
	Hooghly	3	—	16	774	–	–
	Jessore	3					
	Nuddea	3					
	24 Pergunnahs	2					
	Bhaugulpore	1					
	Monghur	2					
	Purneah	1	—	6	266	–	–
	Maldah	2					
	Behar	1					
	Sarun	1	—	5	129	–	–
	Shahabad	3					
	Backergunge	2					
	Dacca	2	—	5	310	–	–
	Mymensing	1					
	Beerbhoom	3					
	Bograh	1					
	Moorshedabad	3	—	12	468	–	–
	Rajshahye	2					
	Rungpore	3					
	Cuttack	2					
	Pooree	2					
	Balasore	2	—	9	355	–	–
	Midnapore	3					
	Chittagong	1					
	Bullooah	1	—	4	72	–	–
	Tipperah	2					
	Total	104	—	104	4,685	–	–
	Total, BENGAL	–	387,110	–	–	–	–
NORTH-WESTERN PROVINCES.							
English and Mixed Instruction	Agra College	–	—	26	408	29	3,684
	Delhi College	–	—	25	339	122	8,352
	Benares College	–	—	26	230	40	4,800
	Roorkee College	–	—	5	15	24	4,800
	Barrelly School	–	—	10	219	16	1,200
	Saugore School	–	—	12	217	1	96
	Jubbulpore School	–	—	8	154	–	–
		–	—	112	1,582	232	22,932
Vernacular Instruction	Model Schools for the Improvement of the Native Village School	8	—	48	–	–	–
	Total, NORTH-WESTERN PROVINCES	–	133,521	160	–	–	–
MADRAS.							
English Instruction	Madras University High School	–	—	13	180	–	–
Vernacular Instruction	Tanjore Provincial School						
	Combaconum School	–	—	–	–	–	–
	Ramnad School						
	Other similar Schools	–	—	–	–	–	–
	Total, MADRAS	–	43,558	–	–	–	–

No. 8.—Statements respecting Education in British India—*continued.*

BOMBAY.	Districts.	Number of Schools.	Expense.	Teachers.	Pupils.	Scholarships. Number.	Scholarships. Value.
English and Mixed Instruction	Elphinstone Institution—						
	College - -	–	—	30	42	–	–
	Schools - -	2	—		520	–	–
	Branch Schools -	2	—	8	404	–	–
	Grant Medical College -	–	—	6	27	–	–
	Poonah School - -	–	—	2	169	–	–
	Ahmednuggur School -	–	—	1	52	–	–
	Surat School - -	–	—	9	290	–	–
	Ahmedabad School -	–	—	2	99	–	–
	Broach School - -	–	—	1	67	–	–
	Rutnagherry School -	–	—	1	51	–	–
	Dharwar School - -	–	—	2	40	–	–
	Poonah Sanscrit College -	–	—	–	305	84	5,880
			—	62	2,066	84	5,880
Vernacular Instruction - -	Presidency - -	7	—	7	429	–	–
	1st Division - -	133	—	133	5,059	–	–
	2d Division - -	37	—	37	2,298	–	–
	3d Division - -	56	—	56	3,608	–	–
			—	233	11,394	–	–
	Total, Bombay -	–	150,408	295	13,460	–	–

ABSTRACT.

Nature of Instruction.	No. of Institutions.	Expense.	Teachers.	Pupils.	Scholarships. Number.	Scholarships. Value. Per Annum.
						Rs.
Bengal, L.P. - English and mixed -	37	387,110	283	5,465	291	49,524
Bengal, L.P. - Vernacular - -	104		104	4,685	–	—
Do. N.W.P. - English and mixed -	7	133,521	112	1,582	232	22,932
Do. N.W.P. - Vernacular - -	8		48	–	–	—
Madras - - English and mixed -	1	43,558	13	180	–	—
Madras - - Vernacular - -	–		Cannot be given.		–	—
Bombay - - English and mixed -	14	150,408	62	2,066	84	5,880
Bombay - - Vernacular - -	233		233	11,394	–	—
Total - -	- -	Rs 714,597 or £66,993 *	855	25,372	607	78,336 †

* Disbursed from the annual Revenue, and exclusive of Interest on accumulated Balances, local Funds, Tuition Fees, &c.
† Exclusive of Scholarships endowed by private Individuals.

Statistical Office, East India House,
4th May 1852.

EDWARD THORNTON.

No. 9.

STATEMENT showing the NUMBER and EXPENSE of the ECCLESIASTICAL ESTABLISHMENTS, under each PRESIDENCY in the Year 1832–33, and at the present Time.

1832–33.

BENGAL.

	Sicca Rupees.
1 Bishop	43,103
1 Archdeacon	17,241
2 Senior Chaplains	26,724
35 Chaplains	3,17,606
2 do. at Straits Settlements	18,372
1 Officiating do.	2,871
Visitation and Travelling Allowances, Establishment, and Contingencies	54,908
Total Church Establishment	4,80,825
Scotch Kirk:	
2 Chaplains	22,414
Roman Catholic:	
Allowance to Priests	5,254
Total BENGAL	5,08,493

MADRAS.

	Madras Rupees.
1 Archdeacon	19,091
2 Senior Chaplains	26,160
21 Chaplains at 7,875	1,65,375
Travelling Allowances, Establishment, and Contingencies	32,576
Total Church Establishment	2,43,202
Scotch Kirk:	
2 Chaplains	19,635
Establishment	1,050
Total Scotch Kirk	20,685
Roman Catholic:	
Allowance to Priests	5,744
Total MADRAS *Madras Rupees*	2,69,631
or *Sicca Rupees*	2,52,889

BOMBAY.

	Bombay Rupees.
1 Archdeacon	17,778
2 Senior Chaplains	28,560
13 Chaplains	1,04,000
Travelling Allowances, Establishment, and Contingencies	36,647
Total Church Establishment	1,86,985
Scotch Kirk:	
2 Chaplains	20,382
Establishment	1,389
Total Scotch Kirk	21,771
Roman Catholic:	
Allowance to Priests	4,440
Total BOMBAY *Bombay Rupees*	2,13,196
or *Sicca Rupees*	2,02,158
GRAND TOTAL *Sicca Rupees*	9,63,540
or £ *Sterling*	96,354

1850–51.

BENGAL.

	Company's Rupees.
1 Bishop	45,977
1 Archdeacon (also a Chaplain)	3,200
2 Senior Chaplains	27,912
19 Chaplains at 9,600 per Annum	1,82,400
40 Assistant Chaplains at 6,000	2,40,000
2 do. do. at 9,600 (stationed in Straits Settlements)	19,200
Visitation and Travelling Allowances, Establishment, and Contingencies in 1849–50	47,761
Total Church Establishment	5,66,450
Scotch Kirk:	
2 Chaplains	23,112
Establishment	576
Total Scotch Kirk	23,688
Roman Catholic:	
Allowance to Priests	21,840
Total BENGAL *Rupees*	6,11,978

MADRAS.

1 Bishop	25,600
1 Archdeacon (also a Chaplain)	3,200
2 Senior Chaplains	26,160
9 Chaplains at 8,400	75,600
18 Assistant Chaplains at 6,000	1,08,000
Visitation and Travelling Allowances, Establishment, and Contingencies	50,460
Total Church Establishment	2,89,020
Scotch Kirk:	
2 Chaplains	19,635
Establishment	1,323
Total Scotch Kirk	20,958
Roman Catholic:	
Allowance to Priests	10,320
Total MADRAS *Rupees*	3,20,298

BOMBAY.

1 Bishop	25,600
1 Archdeacon (also a Chaplain)	3,200
2 Senior Chaplains	26,160
5 Chaplains at 8,400	42,000
16 Assistant Chaplains at 6,000	96,000
Visitation and Travelling Allowances, Establishment, and Contingencies	30,127
Total Church Establishment	2,23,087
Scotch Kirk:	
2 Chaplains	20,160
Establishment	984
Total Scotch Kirk	21,144
Roman Catholic:	
Allowance to Priests	22,800
Total BOMBAY *Rupees*	2,67,031
GRAND TOTAL *Rupees*	11,99,307
or £	112,435

ABSTRACT.

—	Church Establishment.		Scotch Kirk.		Roman Catholic.	Total.
	No. of Persons.	£	*No. of Persons.*	£	£	£
1832–33 -	82	88,623	6	6,246	1,485	96,354
1850–51 -	118	101,114	6	6,168	5,153	112,435

Statistical Office, East India House, 3d May 1852.

EDWARD THORNTON.

No. 10.

STATEMENT of the Extent of the EXPERIMENTAL LINES of RAILWAY in BENGAL and BOMBAY respectively, together with an Account of the Progress made, and of the Expense incurred in the Prosecution of those Undertakings.

BENGAL RAILWAY.

The Experimental Railway now in course of Construction in the Bengal Presidency will extend a Distance of 116 Miles, consisting of Forty-one Miles of a Main Line from Calcutta towards Rajmahal and the N.W. Provinces, and Seventy-five Miles of a Branch to the Burdwan and Raneegunge Coal Districts. This Railway is being executed by a Company, who have undertaken to raise a Capital of 1,000,000*l.* for the Purpose, the East India Company providing the Land and guaranteeing, under certain Contingencies which are specified in a Deed of Contract, Five per Cent. upon the Capital as it is paid into their Treasury. The Works were commenced in September 1850. Different Sections of the whole Line are in the Hands of Contractors; considerable Progress has been made in the Works, and it is expected that the Railway will be opened in the course of next (1853) Year.

No Account has yet been received of the Expenses incurred by the Government in providing the Land.

Surveys are now being taken of the Line of Country between Pundooah and Rajmahal, with a View of extending the Railway in that Direction.

BOMBAY RAILWAY.

The Portion of Railway already sanctioned, and now in course of Construction in the Bombay Presidency, extends from Bombay to Callian, a Distance of Thirty-two Miles, together with a Branch to the Port of Mahin, Two Miles in Length. The Works on the Line as far as Tannah, Twenty-one Miles, have been in operation about Twelve Months, and it is expected that this Section will be opened by the End of the present Year. The next Section of the Line, reaching Four Miles beyond Tannah, is also rapidly progressing, and will probably be completed in the Spring of 1853. The Third Section, which extends to Callian; has been surveyed, and the Works are advertised for Contract.

A Capital of 500,000*l.* for the Construction of the above Line was raised by the Great Indian Peninsula Railway Company, upon the same Terms as those conceded to the East Indian Railway Company, but the probable Cost, exclusive of Rolling Stock, will not exceed 350,000*l.*

Under a Clause in the Contract, a further Sum of 500,000*l.* may be raised by this Company for the Purpose of extending the Line in a Direction to be fixed upon by Government. The Surveys are now being prosecuted with the View of ascertaining the best Route for crossing the Ghauts.

East India House, 5th May 1852.

JAMES C. MELVILL.

EAST INDIES.

RETURNS

(IN PART)

To an Order of the HOUSE OF LORDS,
dated 20th April 1852,

RELATIVE TO

AFFAIRS OF THE EAST INDIA COMPANY.

Ordered to be printed 6th May 1852.

(110.)

STATEMENT

SHOWING

The Number of EUROPEAN RESIDENTS under each PRESIDENCY in BRITISH INDIA who are not in the Service of the QUEEN or of the EAST INDIA COMPANY.

	MALES.	FEMALES.	TOTAL.
Bengal - -	3,662	3,087	6,749
Madras - -	1,087	574	1,661
Bombay - -	980	616	1,596*
	5,729	4,277†	10,006

* The Numbers given for Bombay are stated upon Estimate, the Census Returns for that Presidency not admitting of a strictly accurate Classification.

† Exclusive of the Wives and Families of Civil and Military Servants.

Note.—In regard to the Resort of Europeans to India, there is Reason to conclude that little or no Accession has taken place within the last Twenty Years. From the best Sources of Information which could be rendered available it would appear that the Number of British-born Subjects not in the Service of the Company residing in the Interior of the Country and engaged in agricultural or manufacturing Pursuits, including Indigo and Sugar Planters, Farmers, Landed Proprietors, Cotton Agents, &c., does not exceed—

In Bengal - - -	273
Madras - - -	37
Bombay - - -	7
Total -	317

Statistical Office, East India House,
10th May 1852.

EDWARD THORNTON.

EAST INDIES.

RETURN

(IN PART)

To an Order of the HOUSE OF LORDS, dated 20th April 1852,

AS REQUIRES

STATEMENT showing the POPULATION of BRITISH INDIA, under the different HEADS of PRESIDENCIES, PROVINCES, and DISTRICTS, and specifying the AREA in BRITISH MILES.

East India House,
8th May 1852.

JAMES C. MELVILL,
Secretary.

Ordered to be printed 11th May 1852.

STATEMENT showing the POPULATION of BRITISH INDIA under the different HEADS of PRESIDENCIES, PROVINCES, and DISTRICTS, and specifying the AREA in BRITISH MILES.

BENGAL REGULATION DISTRICTS.

Divisions.	Districts.	Area: Of each District.	Area: Of each Division.	Population: Of each District.	Population: Of each Division.
Jessore	Jessore	3,512		381,744	
	Twenty-four Pergunnahs	1,186		288,000	
	Burdwan	2,224		1,834,152	
	Hooghly	2,089		1,520,840	
	Nuddea	2,942		298,736	
	Bancoorah	1,476		480,000	
	Baraset	1,424		522,000	
			14,853		5,345,472
Bhaugulpore	Bhaugulpore	5,806		2,000,000	
	Dinajpore	3,820		1,200,000	
	Monghyr	2,558		800,000	
	Poorneah	5,578		1,600,000	
	Tirhoot	7,402		2,400,000	
	Maldah	1,000		431,000	
			26,464		8,431,000
Cuttack	Cuttack with Pooree :—				
	Cuttack 3,061				
	Pooree 1,768				
		4,829		1,000,000	
	Balasore	1,876		556,395	
	Midnapore and Hidgellee	5,029		666,328	
	Koordah	930		571,160	
			12,664		2,793,883
Moorshedabad	Moorshedabad	1,856		1,045,000	
	Bagoorah	2,160		900,000	
	Rungpore	4,130		2,559,000	
	Rajshahye	2,084		671,000	
	Pubna	2,606		600,000	
	Beerbhoom	4,730		1,040,876	
			17,566		6,815,876
Dacca	Dacca	1,960		600,000	
	Furreedpore, Dacca Jelalpore	2,052		855,000	
	Mymensing	4,712		1,487,000	
	Sylhet, including Jyntea	8,424		880,000	
	Bakergunge, including Dacca Shahazpore	3,794		733,800	
			20,942		4,055,800
Patna	Shahabad	3,721		1,600,000	
	Patna	1,828		1,200,000	
	Behar	5,694		2,500,000	
	Sarum, with Chumparan	2,560		1,700,000	
			13,803		7,000,000
Chittagong	Chittagong	2,560		1,000,000	
	Tipperah and Bulloah	4,850		806,950 600,000	
			7,410		2,406,950
	Carried down		113,702		36,848,981

The NON-REGULATION PROVINCES within the Limits of the Presidency of BENGAL, subject to the Authority of Functionaries appointed by the Governor-General or Government of Bengal, are as follow:

	Brought down		113,702		36,848,981
	Jaloun and the Pergunnahs ceded by Jhansie		1,873		176,297
	The Saugor and Nerbudda Territories, comprising the Districts of—				
Saugor and Nurbudda	Saugor	1,857		805,594	
	Jubbulpore	6,237		442,771	
	Hoshungabad	1,916		242,641	
	Seonee	1,459		227,070	
	Dumoh	2,428		363,584	
	Nursingpore	501		254,486	
	Baitool	990		93,441	
			15,388		1,929,587
	British Mahairwarrah		282		37,715

Divisions.	Districts.	Area: Of each District.	Area: Of each Division	Population: Of each District.	Population: Of each Division.
Cis-Sutlej	Umballah	293		67,134	
	Loodianah including Wudni	725		120,898	
	Kythul and Ladwa	1,538		164,805	
	Ferozepore	97		16,890	
					369,727
	Territory lately belonging to Seik Chiefs who have been reduced to the Condition of British Subjects, in consequence of Nonperformance of feudatory Obligations during Lahore War	1,906			249,686
			4,559		
North-east Frontier (Assam)	Cossya Hills	729		10,935	
	Cachar	4,000		60,000	
			4,729		
	Lower: Camroop	2,788		300,000	
	Lower: Nowgong	4,160		70,000	
	Lower: Durrung	2,000		80,000	
			8,948		
	Upper: Joorhat (Seebpoor)	2,965		200,000	
	Upper: Luckimpoor	2,950		30,000	
	Upper: Sudiya, including Mutruck	6,942		30,000	
		12,857			780,935
			21,805		
Goalpara			3,506		400,000
Arracan			15,104		321,522
Tenasserim Provinces			29,168		115,431
South-west Frontier	Sumbulpore	4,693		800,000	
	Ramgurh or Hazareebah	8,524		372,216	
	Lohurdugga: Chota Nagpore and Palamow	5,308 / 3,468	- -	482,900	
	Singhbhoom	2,944		200,000	
	Maunbhoom: Pachete	4,792			
	Maunbhoom: Barabhoom	860	- -	772,340	
			30,589		2,627,456
The Punjaub, inclusive of the Julundur Doab and Kooloo Territory			78,447		4,100,983
	The Sunderbunds— From Saugor Island on the West to the Ramnabad Channel on East		6,500		Unknown.
	Total		325,652		47,958,320

NORTH-WESTERN PROVINCES.

The Regulation Provinces of the Agra Division of the Bengal Presidency, subject to the Jurisdiction of the Lieutenant-Governor of the North-western Provinces, are divided as follows:—

Delhi	Paneeput	1,279		283,420	
	Hurreeanah	3,300		225,086	
	Delhi	602		306,550	
	Rohtuck	1,340		294,119	
	Goorgaon	1,942		460,326	
			8,463		1,569,501
Meerut	Saharunpoor	2,165		547,353	
	Mozuffernuggur	1,617		537,594	
	Meerut	2,332		860,736	
	Boolundshuhur	1,855		699,393	
	Allygurh	2,149		739,356	
			10,118		3,384,432
Rohilcund	Bijnour	1,904		620,546	
	Moradabad	2,967		997,362	
	Budaon	2,368		825,712	
	Bareilly and Pillibheet	2,937		1,143,657	
	Shajehanpore	2,483		812,588	
			12,659		4,399,865
Agra	Multra	1,607		701,688	
	Agra	1,860		828,220	
	Furruckabad	1,909		854,799	
	Mynpoorie	2,009		639,809	
	Etawah	1,674		481,224	
			9,059		3,505,740

Divisions.	Districts	Area: Of each District.	Area: Of each Division.	Population: Of each District.	Population: Of each Division
Allahabad	Cawnpore	2,337		993,031	
	Futtehpore	1,583		511,132	
	Humeerpore and Calpee	2,240		452,091	
	Banda	2,878		552,526	
	Allahabad	2,801		710,263	
			11,839		3,219,043
Benares	Goruckpore	7,346		2,376,533	
	Azimghur	2,520		1,313,950	
	Jounpore	1,552		798,503	
	Mirzapore	5,235		831,388	
	Benares	994		741,426	
	Ghazepore	2,187		1,059,287	
			19,834		7,121,087
	Carried down	- -	71,972	-	23,199,668
	Non-regulation Provinces.				
	Brought down	- -	71,972	- -	23,199,668
	The Butty Territory, including Wultoo	3,017		112,974	
	Pergunnah of Kote Kasim	70		13,767	
	Jaunsar and Bawur	579		24,684	
	Deyrah Dhoon	673		32,083	
	Kuman (including Ghurwal)	6,962		166,755	
	Ajmeer	2,029		224,891	
	British Nimaur	269		25,727	
			13,599		600,881
	Total	- -	85,571	- -	23,800,549
	MADRAS.				
	Madras is divided for Revenue Purposes into Twenty-one Divisions or Collectorates, of which the Eighteen following are under the Regulations of the Madras Government.				
	Rajahmundry	- -	6,050	- -	887,260
	Masulipatam	- -	5,000	- -	544,672
	Guntoor, including Palnaud	- -	4,960	- -	483,831
	Nellore	- -	7,930	- -	421,822
	Chingleput	- -	3,020	- -	404,368
	Madras, included in Chingleput	- -	- -	- -	462,951
	Arcot, South Division, including Cuddalore	- -	7,610	- -	873,925
	Arcot, North Division, including Consooddy	- -	5,790	- -	623,717
	Bellary	- -	13,056	- -	1,200,000
	Cuddapah	- -	12,970	- -	1,228,546
	Salem, including Vomundoor and Mullapandy	- -	8,200	- -	946,181
	Coimbatore	- -	8,280	- -	821,986
	Trichinopoly	- -	3,000	- -	634,400
	Tanjore, including Najore	- -	3,900	- -	1,128,730
	Madura, including Dindigul	- -	10,700	- -	570,340
	Tinnivelly	- -	5,700	- -	1,065,423
	Malabar	- -	6,060	- -	1,318,398
	Canara	- -	7,720	- -	995,656
	Carried down	- -	119,946	- -	14,612,206
	The Three following are Non-Regulation Districts, and are under the Control of Agent of the Governor.				
	Brought down	- -	119,946	- -	14,612,206
	Gangam	6,400		438,174	
	Vizagapatam	15,300		1,047,414	
	Kurnool	3,243		241,632	
			24,943		1,727,220
	Total	- -	144,889	- -	16,339,426

BOMBAY.

For Revenue Purposes the British Territory of the Bombay Presidency is divided into Thirteen Divisions or Collectorates.

Divisions.	Districts.	Area		Population	
		Of each District.	Of each Division.	Of each District.	Of each Division.
Surat			1,629		492,684
Broach			1,319		290,984
Ahmedabad			4,356		650,223
Kaira			1,869		580,631
Khandeish			9,311		778,112
Tannah or Northern Concan			5,477		815,849
Poonah			5,298		666,006
Ahmednuggur, including Nassick Sub-Collectorate			9,931		995,585
Sholapore			4,991		675,115
Belgaum			5,405		1,025,882
Dharwar			3,837		754,385
Rutnagherry or Southern Concan			3,964		665,238
Bombay Island, including Colaba Island			18		566,119
	Carried down		57,405		8,956,813

The following are the Non-Regulation Provinces under the Control of the Bombay Government:

	Brought down		57,405		8,956,813
Colaba			318		58,721
Sinde	Shikapore	6,120		350,401	
	Hydrabad	30,000		551,811	
	Kurrachee	16,000		185,550	
			52,120		1,087,762
Sattara			10,222		1,005,771
	Total		120,065		11,109,067

EASTERN STRAITS SETTLEMENTS.

	Penang	160		39,589	
	Province Wellesley	140		51,509	
			300		91,098
	Singapore		275		57,421
	Malacca		1,000		54,021
	Total		1,575		202,540

ABSTRACT.

	Area.		Population.	
British States.				
Bengal	325,652		47,958,320	
North-western Provinces	85,571		23,800,549	
Madras	144,889		16,339,426	
Bombay	120,065		11,109,067	
Eastern Straits Settlements	1,575		202,540	
		677,752		99,409,902
Native States.				
Bengal	583,404			
Madras	50,637			
Bombay	56,320			
		690,361		52,359,051*
		1,368,113		151,768,953
Foreign States.				
French	188			
Portuguese	800			
		988		171,217
Grand Total		1,369,101		151,940,170

* It is proper to observe that this Statement of the Population of the Native States must be regarded only as an approximation to the actual Amount. In a large Number of Cases the Particulars have been derived from official Sources; where no Information of an official Character existed, recourse was had to such Publications as had reference to the Subject; but some of these, it is right to mention, are not of recent Date. Thus the Population of the States of Central India is given chiefly on the Authority of Sir John Malcolm, and that of the Rajpoot States on that of Colonel Tod. In regard to the few States where no Information from any Quarter was attainable, the Density of the Population has been calculated in the same Ratio to their Areas as was found to prevail in the Territories by which they are respectively surrounded.

East India House,
7th May 1852.

EDWARD THORNTON.

EAST INDIES.

RETURN

(IN PART)

To an Order of the HOUSE OF LORDS, dated 20th April 1852,

AS REQUIRES

STATEMENT showing the POPULATION of BRITISH INDIA under the different HEADS of PRESIDENCIES, PROVINCES, and DISTRICTS, and specifying the AREA in BRITISH MILES.

Ordered to be printed 11th May 1852.

(110 *b.*)

RETURN

To so much of an Order of the House of Lords, dated 20th April 1852,

CALLING FOR

A Statement showing the Number of the Natives of India, distinguishing the Indo-Britons from other Natives, employed in the Civil Administration of British India, specifying the several Departments, in the Year 1828 and at the present Time.

Statement showing the Number of the Natives of India employed in the Civil Administration of British India in the Year 1828 and at the present Time.

	1828.	1849.
Revenue and Judicial,		
Principal Sudder Aumeens	-	64
Sudder Aumeens	157	81
Moonsiffs	86	494
Deputy Magistrates	-	11
Deputy and Assistant Collectors	-	86
Sub-Collectors Assistants	-	27
Abkaree Superintendents	-	15
Tehseeldars	356	276
Sherishtedars	367	155
Mamlutdars	9	110
Dufterdars	2	19
Camavisdars	57	—
Adawluttees	-	5
Meer Moonshees	-	1
Educational	14	479
Various	149	990
Total	1,197	2,813

Before 1828 there were only two grades of Native Judges; viz., the Suddeer Aumeens and Moonsiffs.

The Office of Principal Suddeer Aumeen was instituted in 1837, that of Deputy Collector in 1833, and that of Deputy Magistrate in 1843. In 1827 no Native of India employed

employed in the Judicial or Revenue Department in Bengal received more than Rs. 250 per Mensem, or 300*l.* per Annum. The Allowances now received are, as under, at 2*s.* the Company's Rupee.

1	receives	£1,560	per Annum.
8	receive	£840 to 960	„
12	„	720 „ 840	„
68	„	600 „ 720	„
69	„	480 „ 600	„
58	„	360 „ 480	„
277	„	240 „ 360	„
1,173	„	120 „ 240	„
1,147	„	24 „ 120	„
2,813			

Note.—The Indo-Britons are not included in the above Statement; and not being distinguished in the Returns received from India from the *European* Uncovenanted Service, their Numbers cannot be ascertained.

Statistical Office, East India House,
14th May 1852.

EDWARD THORNTON.

East India House,
14th May 1852.

JAMES C. MELVILL,
Secretary.

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 20th April 1852,

CALLING FOR

A Statement showing the Number of the Natives of India, distinguishing the Indo-Britons from other Natives, employed in the Civil Administration of British India, specifying the several Departments, in the Year 1828 and at the present Time.

Ordered to be printed 17th May 1852.

EAST INDIES.

RETURN

(IN PART)

To an Order of the HOUSE OF LORDS, dated 20th April 1852,

FOR

4

AN ACCOUNT of the MILITARY FORCE employed under each PRESIDENCY in BRITISH INDIA, in each Year from 1834–35 to the latest Period; distinguishing the ROYAL TROOPS from the EAST INDIA COMPANY'S, and of the ROYAL TROOPS the CAVALRY from the INFANTRY, and of the COMPANY'S the CAVALRY, the INFANTRY, and the ARTILLERY, the EUROPEAN from the NATIVE TROOPS, and the REGULAR CORPS from the IRREGULAR:

ALSO,

A STATEMENT of the DISTRIBUTION of the ARMY in INDIA according to the latest Returns:

AND ALSO,

STATEMENT showing the NUMBER in each PRESIDENCY of MILITARY OFFICERS in CIVIL EMPLOYMENT and on DETACHED DUTY, distinguishing their respective RANKS.

East India House,
21st May 1852.

JAMES C. MELVILL,
Secretary.

Ordered to be printed 21st May 1852.

No. 1.

An Account of the Military Force employed under each Presidency in British India in each Year from Royal Troops the Cavalry from the Infantry, and of the Company's the Cavalry, the Infantry, and

	ROYAL TROOPS.							COMPANY'S																																
	Dragoons.			Infantry.				Engineers and Sappers.				Artillery.																Native													
												Horse.					European Foot.				Native Foot.							Regular.													
	No. of Regiments.	Officers.	Non-commissioned and Rank and File.	No. of Regiments.	Officers.	Non-commissioned and Rank and File.	Total.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	No. of Brigades.	Officers.	European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	Gun Lascars.	No. of Battalions.	Officers.	Non-commissioned and Rank and File.	Gun Lascars.	Ordnance Drivers.	No. of Battalions.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	Gun Lascars.	Ordnance Drivers.	Total.	No. of Regiments.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	Total.						
1835.																																							
Bengal -	2	76	1,279	9	350	6,472	8,177	56	24	1,191	1,271	3	51	1,004	353	324	5	89	2,021	926	564	2	32	8	1,985	-	189	7,546	10	154	30	4,973	5,157						
Madras -	1	36	640	7	225	5,046	5,947	36	23	1,079	1,138	1	30	462	481	-	3	51	1,397	395	769	1	14	5	658	136	48	4,246	8	113	20	4,034	4,167						
Bombay -	1	27	662	4	124	2,742	3,555	38	28	486	552	1	20	440	-	99	2	29	762	451	21	1	16	2	672	240	-	2,752	3	41	5	1,409	1,455						
Total -		139	2,581	-	699	14,260	17,679	130	75	2,756	2,961	-	101	1,906	834	423	-	169	4,180	1,772	1,154	-	62	15	3,315	376	237	14,544	-	308	55	10,416	10,779						
1836.																																						
Bengal -	2	67	1,285	8	320	6,387	8,059	56	35	1,124	1,215	3	53	1,010	318	324	5	87	2,243	926	567	2	34	8	2,008	-	189	7,767	10	142	30	4,991	5,163						
Madras -	1	25	663	8	249	6,039	6,976	41	29	995	1,065	1	30	469	461	-	3	58	1,375	397	513	1	18	3	682	136	49	4,191	8	115	26	4,036	4,177						
Bombay -	1	27	657	4	131	2,810	3,625	40	28	476	544	1	18	437	-	100	2	32	694	430	20	1	16	3	666	225	-	2,641	3	44	13	1,457	1,514						
Total -		119	2,605	-	700	15,236	18,660	137	92	2,595	2,824	-	101	1,916	779	424	-	177	4,312	1,753	1,100	-	68	14	3,356	361	238	14,599	-	301	69	10,484	10,854						
1837.																																						
Bengal -	2	66	1,205	8	327	6,370	7,968	52	33	1,084	1,169	3	53	1,069	347	324	5	90	2,315	923	564	2	31	8	1,984	-	189	7,897	10	149	30	4,988	5,167						
Madras -	1	29	648	8	254	5,931	6,862	34	23	907	964	1	32	452	437	-	3	60	1,344	389	510	1	18	3	666	134	49	4,094	8	125	26	4,026	4,177						
Bombay -	1	31	639	4	133	2,891	3,694	39	27	455	521	1	17	451	-	93	2	31	757	295	20	1	17	2	674	211	-	2,568	3	42	12	1,463	1,517						
Total -		126	2,492	-	714	15,192	18,524	125	83	2,446	2,654	-	102	1,972	784	417	-	181	4,416	1,607	1,094	-	66	13	3,324	345	238	14,559	-	316	68	10,477	10,861						
1838.																																						
Bengal -	2	77	1,113	8	309	5,814	7,313	50	20	955	1,025	3	54	1,197	339	324	5	84	2,138	926	566	2	33	8	1,976	-	189	7,834	10	142	29	4,985	5,156						
Madras -	1	28	640	8	267	5,696	6,631	32	21	847	900	1	33	481	425	-	3	53	1,325	393	535	1	15	3	661	136	128	4,188	8	120	26	4,008	4,154						
Bombay -	1	31	641	4	139	2,800	3,611	40	10	438	488	1	18	428	-	96	2	28	749	292	20	1	20	2	690	163	-	2,506	3	50	14	1,463	1,527						
Total -		136	2,394	-	715	14,310	17,555	122	51	2,240	2,413	-	105	2,106	764	420	-	165	4,212	1,611	1,121	-	68	13	3,327	299	317	14,528	-	312	69	10,456	10,837						
1839.																																						
Bengal -	2	75	1,125	8	308	5,750	7,258	49	28	785	862	3	52	1,080	345	324	5	80	2,009	921	508	2	32	9	1,993	-	227	7,570	10	154	28	4,930	5,112						
Madras -	1	25	633	8	262	5,624	6,594	29	16	804	849	1	30	467	392	-	3	50	1,363	394	590	1	15	3	660	136	112	4,212	8	112	26	3,901	4,039						
Bombay -	1	26	640	4	130	2,697	3,493	39	4	419	462	1	16	480	-	99	2	30	708	267	19	1	21	2	675	160	-	2,477	3	52	14	1,455	1,521						
Total -		126	2,448	-	700	14,071	17,345	117	48	2,008	2,173	-	98	2,027	737	423	-	160	4,080	1,582	1,117	-	68	14	3,318	296	339	14,259	-	318	68	10,286	10,672						
1840.																																						
Bengal -	2	76	1,336	9	355	7,189	8,956	64	26	778	868	3	53	1,081	334	323	5	81	2,090	920	612	2	29	9	1,965	-	260	7,757	10	165	28	4,918	5,111						
Madras -	1	28	634	8	269	6,226	7,157	29	21	881	931	1	31	478	371	-	3	41	1,372	391	672	1	14	2	672	136	142	4,322	8	119	25	3,912	4,056						
Bombay -	1	29	690	4	136	3,249	4,104	35	4	397	436	1	13	436	-	99	2	29	773	267	16	1	22	2	690	158	-	2,505	3	53	5	1,408	1,466						
Total -		133	2,660	-	760	16,664	20,217	128	51	2,056	2,235	-	97	1,995	705	422	-	151	4,235	1,578	1,300	-	65	13	3,327	294	402	14,584	-	337	58	10,238	10,633						
1841.																																						
Bengal -	2	69	1,443	11	442	9,442	11,396	61	33	795	889	3	52	1,027	343	324	5	74	2,039	922	573	2	34	8	1,962	-	229	7,587	9	159	28	4,710	4,897						
Madras -	1	29	751	6	219	5,284	6,283	32	29	811	872	1	26	481	356	-	3	46	1,278	380	764	1	14	2	668	136	168	4,319	5	116	24	3,932	4,072						
Bombay -	1	28	661	4	128	3,409	4,226	33	6	438	477	1	15	411	-	95	2	25	746	252	14	1	19	2	699	156	3	2,436	3	53	5	1,475	1,533						
Total -		126	2,855	-	789	18,135	21,905	126	68	2,044	2,238	-	93	1,919	699	419	-	145	4,063	1,554	1,351	-	67	12	3,328	292	400	14,342	-	328	57	10,117	10,502						
1842.																																						
Bengal -	2	70	1,398	13	521	11,575	13,564	68	38	760	866	3	54	1,107	339	351	5	82	1,905	917	601	2	29	10	1,965	-	362	7,722	10	155	28	4,607	4,790						
Madras -	1	33	762	5	174	5,026	5,995	29	30	772	831	1	31	474	263	-	3	52	1,208	397	640	1	17	2	668	103	158	4,013	8	125	24	3,899	4,048						
Bombay -	1	38	638	4	159	3,759	4,594	30	14	417	461	1	16	459	-	100	2	28	859	245	27	1	27	2	687	147	-	2,597	3	51	5	1,389	1,445						
Total -		141	2,798	-	854	20,360	24,153	127	82	1,949	2,158	-	101	2,040	602	451	-	162	3,972	1,559	1,268	-	73	14	3,320	250	520	14,332	-	331	57	9,895	10,233						
1843.																																						
Bengal -	3	109	1,956	12	495	11,662	14,222	77	41	878	996	3	61	1,030	312	322	5	107	2,008	920	638	2	35	7	2,045	-	328	7,813	10	146	30	4,950	5,126						
Madras -	1	31	720	7	286	6,961	7,998	32	32	733	797	1	33	483	202	-	3	55	1,270	360	601	1	20	2	632	136	165	3,959	8	129	26	3,833	3,988						
Bombay -	1	33	689	6	213	5,473	6,408	30	14	431	475	1	21	464	-	94	2	28	856	235	12	1	30	2	640	134	-	2,516	3	47	6	1,400	1,453						
Total -		173	3,365	-	994	24,096	28,628	139	87	2,042	2,268	-	115	1,977	514	416	-	190	4,134	1,515	1,251	-	85	11	3,317	270	493	14,288	-	322	62	10,183	10,567						

No. 1.

1834–35 to the latest Period; distinguishing the ROYAL TROOPS from the EAST INDIA COMPANY'S, and of the the Artillery, the EUROPEAN from the NATIVE TROOPS, and the REGULAR CORPS from the IRREGULAR.

TROOPS.

CAVALRY.				INFANTRY.																								
Irregular.				European.				Native.												Veterans.				Medical Establishment.				Totals.		
								Regular.					Irregular.															
No. of Corps.	European Officers.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	No. of Regiments.	Officers.	Non-commissioned and Rank and File.	Total.	No. of Regiments.	European Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	No. of Regiments.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	European Officers.	European Men.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	European Officers.	Apothecaries and Stewards.	Native Doctors.	European Warrant Officers.	Europeans.	Natives.	GRAND TOTAL.
6	18	3,679	3,697	1	30	821	851	74	1,179	148	54,742	56,069	12	38	16	9,788	9,842	42	208	—	250	312	–	230	115	14,573	78,944	93,517
–	–	—	—	1	27	745	772	52	778	104	38,909	39,791	–	–	–	—	—	30	265	1,391	1,686	209	309	–	71	10,636	47,700	58,336
1	2	846	848	1	31	757	788	26	393	10	19,726	20,129	1	2	1	531	534	9	25	866	900	156	–	190	48	5,613	26,294	31,907
–	20	4,525	4,545	–	88	2,323	2,411	152	2,350	262	113,377	115,989	–	40	17	10,319	10,376	81	498	2,257	2,836	677	309	420	234	30,822	152,938	183,760
6	18	3,671	3,689	1	30	779	809	74	1,140	147	55,088	56,375	13	39	17	10,715	10,771	40	226	—	266	304	–	277	99	14,596	80,198	94,794
–	–	—	—	1	32	753	785	52	755	104	38,661	39,520	–	–	–	—	—	29	267	1,619	1,915	217	443	–	73	11,813	47,549	59,362
1	2	844	846	1	28	708	736	26	394	12	19,663	20,069	1	2	1	519	522	11	20	944	975	151	–	215	45	6,324	25,559	31,883
–	20	4,515	4,535	–	90	2,240	2,330	152	2,289	263	113,412	115,964	–	41	18	11,234	11,293	80	513	2,563	3,156	672	443	492	217	32,733	153,306	186,039
6	18	3,765	3,783	1	34	777	811	74	1,140	146	55,228	56,514	14	41	19	11,725	11,785	40	211	—	251	297	–	245	93	14,614	81,366	95,980
–	–	—	—	1	29	764	793	52	763	104	37,980	38,847	–	–	–	—	—	35	263	1,828	2,126	228	227	232	81	11,473	47,158	58,631
1	2	845	847	1	26	692	718	26	370	22	19,620	20,012	1	2	1	527	530	10	–	1,072	1,082	154	–	230	47	6,415	25,505	31,920
–	20	4,610	4,630	–	89	2,233	2,322	152	2,273	272	112,828	115,373	–	43	20	12,252	12,315	85	474	2,900	3,459	679	227	707	221	32,502	154,029	186,531
6	18	3,744	3,762	1	32	798	830	74	1,141	148	54,761	56,050	14	43	21	12,178	12,242	35	222	—	257	294	–	229	90	13,910	81,172	95,082
–	–	—	—	1	25	759	784	52	804	104	38,102	39,010	–	–	–	—	—	39	213	1,927	2,179	242	247	88	101	11,274	47,250	58,524
1	2	845	847	1	28	690	718	26	403	24	19,587	20,014	1	2	1	531	534	14	–	1,004	1,018	159	–	229	49	6,342	25,358	31,700
–	20	4,589	4,609	–	85	2,247	2,332	152	2,348	276	112,450	115,074	–	45	22	12,709	12,776	88	435	2,931	3,454	695	247	546	240	31,526	153,780	185,306
6	18	4,313	4,331	1	38	699	737	74	1,172	147	66,917	68,236	14	45	21	12,305	12,371	44	245	—	289	289	–	230	88	13,585	93,788	107,373
–	–	—	—	1	30	765	795	52	856	104	42,887	43,847	–	–	–	—	—	48	208	1,956	2,212	255	233	88	114	11,318	51,920	63,238
1	2	845	847	1	31	665	696	26	426	18	24,430	24,874	1	2	1	714	717	18	–	999	1,017	165	–	218	42	6,229	30,300	36,529
–	20	5,158	5,178	–	99	2,129	2,228	152	2,454	269	134,234	136,957	–	47	22	13,019	13,088	110	453	2,955	3,518	709	233	536	244	31,132	176,008	207,140
6	18	4,452	4,470	2	69	1,491	1,560	74	1,234	158	74,524	75,916	15	50	26	12,665	12,741	47	260	—	307	281	–	304	87	16,303	102,055	118,358
–	–	—	—	2	66	1,141	1,207	52	868	104	50,321	51,293	–	–	–	—	—	49	221	2,119	2,389	272	251	94	110	12,371	59,711	72,082
5	7	4,001	4,008	2	65	711	776	26	436	10	26,240	26,686	6	5	2	3,502	3,509	19	–	1,076	1,095	144	–	219	55	6,930	38,073	45,003
–	25	8,453	8,478	–	200	3,343	3,543	152	2,538	272	151,085	153,895	–	55	28	16,167	16,250	115	481	3,195	3,791	697	251	617	252	35,604	199,839	235,443
7	22	5,306	5,328	2	78	1,511	1,589	74	1,371	150	76,062	77,583	20	56	34	15,376	15,466	48	318	—	366	286	–	305	88	18,873	106,907	125,780
–	–	—	—	2	70	1,656	1,726	52	889	104	53,536	54,529	–	–	–	—	—	50	249	2,341	2,640	268	255	91	107	11,979	63,183	75,162
7	9	5,339	5,348	2	74	1,235	1,309	26	481	10	27,360	27,851	9	12	4	5,336	5,352	9	–	1,189	1,198	119	5	171	55	7,554	42,526	50,080
–	31	10,645	10,676	–	222	4,402	4,624	152	2,741	264	156,958	159,963	–	68	38	20,712	20,818	107	567	3,530	4,204	673	260	567	250	38,406	212,616	251,022
9	34	6,146	6,180	2	74	1,574	1,648	74	1,378	150	76,987	78,515	21	58	33	15,810	15,901	54	352	—	406	280	–	233	87	21,114	109,078	130,192
–	–	—	—	2	68	2,114	2,182	52	992	104	51,915	53,011	–	–	–	—	—	54	207	2,473	2,734	277	269	90	111	12,183	61,378	73,561
7	10	5,346	5,356	2	73	1,862	1,935	26	494	11	27,196	27,701	9	10	3	5,165	5,178	8	–	1,259	1,267	179	24	190	57	8,816	42,168	50,984
16	44	11,492	11,536	6	215	5,550	5,765	–	2,864	263	156,098	159,227	30	68	36	20,975	21,079	116	559	3,732	4,407	736	293	513	253	42,113	212,624	254,737
9	34	6,747	6,781	2	79	1,752	1,831	74	1,392	148	79,136	80,676	21	60	33	17,224	17,317	52	296	—	348	284	–	264	113	22,007	113,762	135,769
–	–	—	—	2	81	1,914	1,995	52	1,065	104	54,568	55,737	–	–	–	—	—	58	140	2,477	2,675	302	267	97	102	14,113	63,804	77,917
7	9	5,344	5,353	2	74	1,807	1,881	26	504	17	28,752	29 273	9	12	2	5,085	5,099	11	–	1,062	1,073	184	20	192	60	10,606	43,381	53,987
16	43	12,091	12,134	–	234	5,473	5,707	–	2,961	269	162,456	165,686	30	72	35	22,309	22,416	121	436	3,539	4,096	770	287	551	275	46,726	220,947	267,673

No. 1.—Account of the Military Force employed under each Presidency in British India,

	ROYAL TROOPS.							COMPANY'S																																
	Dragoons.			Infantry.				Engineers and Sappers.				ARTILLERY.																		NATIVE											
												Horse.					European Foot.				Native Foot.							Regular.											
	No. of Regiments.	Officers.	Non-commissioned and Rank and File.	No. of Regiments.	Officers.	Non-commissioned and Rank and File.	Total.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	No. of Brigades.	Officers.	European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	Gun Lascars.	No. of Battalions.	Officers.	Non-commissioned and Rank and File.	Gun Lascars.	Ordnance Drivers.	No. of Battalions.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	Gun Lascars.	Ordnance Drivers.	Total.	No. of Regiments.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	Total.						
1844.																																							
Bengal	3	111	1,961	12	478	11,154	13,704	73	44	1,405	1,522	3	60	1,020	460	348	5	94	1,873	877	480	2	47	9	2,060	–	440	7,763	10	159	30	4,636	4,825						
Madras	1	32	712	7	263	7,061	8,068	32	34	684	750	1	32	458	204	–	3	79	1,295	611	672	1	18	3	602	206	168	4,348	8	127	26	3,919	4,072						
Bombay	1	30	732	6	217	5,609	6,588	32	14	410	456	1	22	432	–	97	2	32	746	245	11	1	32	2	881	149	–	2,649	3	43	7	1,442	1,491						
Total		173	3,405	–	958	23,824	28,360	137	92	2,499	2,728	–	114	1,910	664	445	–	205	3,914	1,733	1,163	–	97	14	3,543	355	608	14,760	–	328	63	9,997	10,388						
1845.																																						
Bengal	3	97	1,959	11	457	11,117	13,630	75	35	1,368	1,478	3	62	1,085	441	349	5	90	2,059	878	490	2	44	9	2,104	–	535	8,166	10	156	30	4,782	4,968						
Madras	1	31	721	7	256	7,313	8,321	37	40	703	780	1	32	461	203	–	3	52	1,263	591	634	1	22	3	677	200	166	4,304	8	128	24	3,890	4,042						
Bombay	1	34	694	6	206	5,400	6,334	31	25	379	435	1	21	450	–	99	2	23	610	250	158	1	29	4	811	166	84	2,705	3	43	11	1,427	1,481						
Total		162	3,374	–	919	23,830	28,285	143	100	2,450	2,693	–	115	1,996	644	448	–	165	3,932	1,719	1,282	–	95	16	3,592	366	805	15,175	–	327	65	10,099	10,491						
1846.																																						
Bengal	3	99	1,597	12	480	10,634	12,810	85	38	1,344	1,467	3	73	998	453	354	6	105	1,841	866	679	3	49	23	1,963	–	501	7,905	10	156	30	4,723	4,909						
Madras	1	30	688	6	216	5,840	6,774	47	46	777	870	1	33	465	200	–	4	68	1,340	591	648	1	18	2	684	158	166	4,373	8	118	24	3,947	4,189						
Bombay	1	38	690	6	211	5,938	6,877	35	22	461	518	1	20	493	–	99	2	37	768	268	210	2	35	5	805	205	88	3,033	3	47	8	1,414	1,469						
Total		167	2,975	–	907	22,412	26,461	167	106	2,582	2,855	–	126	1,956	653	453	–	210	3,949	1,725	1,537	–	102	30	3,452	363	755	15,311	–	321	62	10,084	10,547						
1847.																																						
Bengal	3	91	2,060	11	408	10,796	13,355	84	50	1,412	1,546	3	69	1,079	487	356	6	108	1,819	847	708	3	55	17	1,959	–	545	8,059	10	135	30	4,933	5,098						
Madras	1	29	659	6	215	5,865	6,768	44	34	811	889	1	32	441	214	–	4	79	1,331	641	860	1	22	3	672	175	195	4,685	8	122	26	3,909	4,057						
Bombay	1	36	643	6	206	3,946	6,831	38	19	257	514	1	20	449	–	99	2	34	682	270	230	2	36	7	998	186	86	3,127	3	42	13	1,423	1,483						
Total		156	3,362	–	820	22,607	26,954	166	103	2,480	2,749	–	121	1,969	701	455	–	221	3,832	1,758	1,798	–	113	27	3,129	361	826	15,811	–	299	69	10,270	10,638						
1848.																																						
Bengal	3	89	2,075	9	332	9,736	12,232	84	61	1,058	1,203	3	69	1,156	469	357	6	120	2,229	822	691	3	52	23	1,907	–	482	8,377	10	129	29	4,939	5,097						
Madras	1	31	682	5	167	5,312	6,192	43	30	806	879	1	32	467	204	–	4	77	1,387	591	805	1	18	2	675	164	200	4,622	8	124	26	3,732	3,882						
Bombay	1	38	708	5	187	5,549	6,482	35	23	463	521	1	20	475	–	100	2	36	873	255	216	2	38	5	973	189	162	3,342	3	43	6	1,380	1,429						
Total		158	3,465	–	686	20,597	24,906	162	114	2,327	2,603	–	121	2,098	673	457	–	233	4,489	1,668	1,712	–	108	30	3,555	353	844	16,341	–	296	61	10,051	10,408						
1849.																																						
Bengal	3	109	1,932	11	425	10,838	13,304	78	68	1,072	1,218	3	79	1,069	452	349	6	121	2,253	820	697	3	66	24	1,885	–	511	8,328	10	128	29	4,927	5,084						
Madras	1	35	670	4	150	4,454	5,309	44	30	789	863	1	32	479	206	–	4	80	1,550	576	695	1	18	2	677	159	197	4,671	8	130	26	3,561	3,717						
Bombay	1	37	681	7	253	7,650	8,621	31	26	461	528	1	19	487	–	100	2	39	897	269	259	2	42	5	1,045	190	132	3,484	3	40	8	1,486	1,534						
Total		181	3,283	–	828	22,942	27,234	160	124	2,322	2,606	–	130	2,035	658	449	–	240	4,702	1,665	1,651	–	126	31	3,607	349	840	16,483	–	298	63	9,974	10,335						
1850.																																						
Bengal	3	99	2,027	15	580	15,418	18,124	86	70	1,034	1,190	3	70	1,113	460	349	6	100	2,294	812	731	3	70	23	1,864	–	505	8,391	10	137	30	4,971	5,138						
Madras	1	30	703	4	185	4,160	5,078	47	23	804	874	1	34	472	214	–	4	87	1,562	558	751	1	20	2	653	142	115	4,610	8	115	25	3,456	3,596						
Bombay	1	27	667	5	179	5,306	6,179	40	38	459	537	1	21	475	–	99	2	36	1,004	260	247	2	40	4	1,009	176	128	3,409	3	39	6	1,450	1,495						
Total		156	3,397	–	944	24,884	29,381	173	131	2,297	2,701	–	125	2,060	674	448	–	223	4,860	1,630	1,729	–	130	29	3,526	318	748	16,500	–	291	61	9,877	10,229						
1851.																																						
Bengal	3	104	2,161	15	582	15,558	18,405	89	83	968	1,140	3	70	1,066	462	351	6	107	2,340	804	730	3	70	24	1,857	–	505	8,386	10	126	29	4,934	5,089						
Madras	1	29	727	4	152	4,141	5,049	46	28	819	893	1	34	480	197	–	4	81	1,632	499	736	1	21	2	676	139	112	4,609	8	129	26	3,418	3,573						
Bombay	1	30	613	5	183	5,200	6,026	41	34	461	536	1	21	464	–	100	2	43	940	264	209	2	34	7	1,003	188	172	3,445	3	37	8	1,479	1,524						
Total		163	3,501	–	917	24,899	29,480	176	145	2,248	2,569	–	125	2,010	659	451	–	231	4,912	1,567	1,675	–	125	33	3,536	327	789	16,440	–	292	63	9,831	10,186						

East India House,
May 1852.

in each Year from 1834-35, distinguishing the different Troops — *continued.*

TROOPS.																														
CAVALRY.					INFANTRY.																									
Irregular.					European.				Native.												Veterans.				Medical Establishment.				Totals.		
									Regular.					Irregular.																	
No. of Corps.	European Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	Total.	No. of Regiments.	Officers.	Non-commissioned and Rank and File.	Total.	No. of Regiments.	European Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	No. of Regiments.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	European Officers.	European Men.	Native Commissioned, Non-commissioned, and Rank and File.	Total.	European Officers.	Apothecaries and Stewards.	Native Doctors.	European Warrant Officers.	Europeans.	Natives.	GRAND TOTAL.			
19	30	6,887	6,917	2	84	1,885	1,969	74	1,459	146	77,058	78,663	24	63	37	17,110	17,210	59	351	—	410	295	–	273	123	21,645	112,034	133,679			
–	–	—	—	2	79	1,798	1,877	52	1,024	104	52,896	54,024	–	–	–	—	—	59	165	2,486	2,710	294	281	99	102	14,078	62,547	76,625			
7	9	5,481	5,490	2	73	1,677	1,750	26	498	15	27,146	27,659	9	12	3	5,046	5,061	12	–	887	899	195	17	204	57	10,517	41,999	52,516			
–	39	12,368	12,407	–	236	5,360	5,596	–	2,981	265	157,100	160,346	–	75	40	22,156	22,271	130	516	3,373	4,019	784	298	576	282	46,240	216,580	262,820			
10	36	7,383	7,419	2	82	1,761	1,843	73	1,490	147	82,753	84,390	32	97	57	32,149	32,303	65	337	—	402	314	–	273	122	21,783	133,525	155,308			
–	–	—	—	2	79	1,786	1,865	52	1,037	104	51,922	53,063	–	–	–	—	—	59	233	2,870	3,162	286	285	97	102	14,354	61,953	76,307			
7	6	5,301	5,307	2	71	1,499	1,570	26	511	16	29,064	29,591	9	11	3	5,737	5,751	13	–	1,147	1,160	193	12	209	58	9,974	44,832	54,806			
–	42	12,684	12,726	–	232	5,046	5,278	–	3,038	267	163,739	167,044	–	108	60	37,886	38,054	137	570	4,017	4,724	793	297	579	282	46,111	240,310	286,421			
18	51	8,002	8,053	2	77	1,489	1,568	73	1,481	146	82,661	84,288	31	70	67	31,739	31,876	77	300	—	377	335	–	276	124	20,445	133,561	154,006			
–	–	—	—	2	71	1,642	1,713	52	999	104	53,035	54,138	–	–	–	—	—	65	222	2,947	3,234	275	290	95	100	12,794	63,217	76,011			
8	14	5,419	5,433	2	61	1,589	1,650	26	460	21	27,703	28,184	9	12	3	5,944	5,959	17	–	1,089	1,106	194	38	215	57	10,775	43,955	54,730			
–	65	13,421	13,486	–	209	4,720	4,929	–	2,940	271	163,399	166,610	–	82	70	37,683	37,835	159	522	4,036	4,717	804	328	586	281	44,014	240,733	284,747			
23	73	13,651	13,724	2	86	1,433	1,519	74	1,433	146	79,466	80,045	30	94	57	29,183	29,334	88	216	—	304	342	–	291	129	20,898	132,848	153,746			
–	–	—	—	2	77	1,715	1,792	52	1,021	104	49,552	50,677	–	–	–	—	—	63	229	2,984	3,276	275	289	93	100	12,775	60,904	73,679			
8	15	6,246	6,261	2	81	1,445	1,526	29	564	17	29,468	30,049	15	34	8	13,091	13,133	20	–	1,047	1,067	196	33	215	66	10,650	53,721	64,371			
–	88	19,897	19,989	–	244	4,593	4,737	–	3,018	267	158,486	161,771	–	128	65	42,274	42,467	171	445	4,031	4,647	813	322	599	299	44,323	247,473	291,796			
20	77	11,242	11,319	2	87	1,768	1,855	74	1,414	149	72,208	73,771	24	90	41	20,102	20,233	91	239	—	330	332	–	300	124	20,596	114,577	135,173			
–	–	—	—	2	80	2,092	2,172	52	1,029	104	44,645	45,778	–	–	–	—	—	68	228	2,879	3,175	266	286	105	99	12,650	54,806	67,456			
9	18	6,503	6,521	2	80	1,979	2,059	29	554	20	27,801	28,375	15	33	8	12,333	12,374	20	–	888	908	181	29	245	66	11,024	51,508	62,532			
–	95	17,745	17,840	–	247	5,839	6,086	–	2,997	273	144,654	147,924	–	123	49	32,435	32,607	179	467	3,767	4,413	779	315	650	289	44,270	220,891	265,161			
21	70	11,294	11,364	2	88	1,797	2,885	74	1,424	146	82,364	83,934	24	86	40	20,243	20,369	90	277	—	367	361	–	303	127	22,727	124,917	147,644			
–	–	—	—	2	81	2,182	2,263	52	1,029	104	43,871	45,004	–	–	–	—	—	58	215	2,859	3,132	269	292	107	101	12,031	53,697	65,728			
9	18	6,440	6,458	2	78	1,910	1,988	29	524	18	26,850	27,392	15	38	8	12,277	12,323	20	–	754	774	206	30	253	63	13,135	50,516	63,651			
–	88	17,734	17,822	–	247	5,889	7,136	–	2,977	268	153,085	156,330	–	124	48	32,520	32,692	168	492	3,613	4,273	836	322	663	291	47,893	229,130	277,023			
21	79	11,209	11,288	2	84	2,098	2,182	74	1,299	145	84,763	86,207	24	96	44	19,892	20,032	95	266	—	361	373	–	320	107	26,803	126,910	153,713			
–	–	—	—	2	74	2,080	2,154	52	1,019	104	44,169	45,592	–	–	–	—	—	58	206	2,899	2,963	256	292	106	108	11,662	53,867	65,529			
9	15	6,359	6,374	2	77	1,944	2,021	29	525	20	26,151	26,696	14	30	4	10,406	10,430	20	–	692	712	199	37	235	62	10,815	47,671	58,486			
–	94	17,568	17,662	–	235	6,122	6,357	–	2,843	269	155,083	158,195	–	126	48	30,298	30,462	173	472	3,591	4,036	828	329	661	277	49,280	228,448	277,728			
24	94	14,266	14,360	2	82	2,012	2,094	74	1,369	147	84,448	85,964	37	126	66	28,497	28,689	98	270	—	368	376	–	320	110	27,159	138,142	165,301			
–	–	—	—	2	76	2,002	2,078	52	998	104	44,033	45,135	–	–	–	—	—	62	242	2,941	3,245	252	250	97	70	11,584	53,667	65,251			
10	20	6,754	6,774	2	76	2,018	2,094	29	518	21	26,073	26,612	16	29	4	10,891	10,924	28	–	483	511	196	37	235	63	10,665	48,312	58,977			
–	114	21,020	21,134	–	234	6,032	6,266	–	2,885	272	154,554	157,711	–	155	70	39,388	39,613	188	512	3,424	4,124	824	287	652	243	49,408	240,121	289,529			

PHILIP MELVILL,
Secretary, Military Department.

No. 2.—Statement of the Distribution of the Army in India, according to the latest Returns.

BENGAL (Return dated 1st October 1851).

DIVISIONS OF THE ARMY.	Dragoons.		Light Cavalry.‡			Horse Artillery.				Foot Artillery.					Sappers and Miners.			European Infantry.		Native Infantry.			Assam Local Artillery.			Local and Irregular Corps.					Total.		
																									Horse.		Foot.					
	European Commissioned Officers.	European Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	Lascars.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Gun Lascars.	Gun Drivers.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	Europeans.	Natives.	Total.
Presidency (including the Garrison)	–	–	–	–	–	–	–	–	–	6	121	408	27	60	–	–	–	29	981	107	18	10,329	1	1	119	–	–	24	10	5,237	1,298	16,180	17,478
Dinapore	–	–	–	–	–	–	–	–	–	3	89	–	36	63	1	4	*208	24	968	39	6	3,411	–	–	–	5	790	11	6	1,988	1,156	6,496	7,652
Benares	–	–	–	–	–	–	–	–	–	7	187	–	71	63	–	–	–	–	–	51	8	4,636	–	–	–	4	588	4	–	914	261	6,272	6,533†
Fortress of Allahabad	–	–	–	–	–	–	–	–	–	1	–	104	–	–	–	–	–	–	–	26	4	2,282	–	–	–	–	–	–	–	–	31	2,386	2,417
Cawnpore	–	–	23	6	999	–	–	–	–	10	100	311	35	126	–	–	–	35	933	106	16	9,271	–	–	–	4	596	20	8	3,988	1,261	15,326	16,587
Meerut	21	676	25	7	1295	11	117	112	54	12	107	439	36	189	–	–	–	78	2,861	133	21	12,726	–	–	–	2	588	14	5	2,179	4,090	17,618	21,708
Sirhind	24	669	23	6	980	15	221	115	81	6	363	1	134	66	10	69	641	125	3,907	97	18	10,333	–	–	–	7	1,403	14	9	4,416	5,583	18,170	23,753
Bewar, Station of	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	2	762	5	762	767
Kherwarrah, Station of	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	2	1,032	4	1,032	1,036
Jullundur Field Force	–	–	17	5	967	7	107	113	54	2	197	101	63	132	–	–	–	26	1,029	113	17	10,366	–	–	–	10	2,121	5	5	1,820	1,540	15,737	17,277
Cis-Ihelum	25	710	14	3	487	13	332	6	81	19	639	305	234	349	2	3	130	93	2,907	126	22	12,491	–	–	–	15	2,388	–	–	–	4,923	16,471	21,394
Trans-Ihelum	–	–	11	3	495	5	220	4	54	7	477	102	161	132	4	4	239	56	1,879	63	9	5,612	–	–	–	8	1,428	3	–	561	2,749	8,788	11,537
Sind Sagur District	–	–	–	–	–	3	2	109	27	2	2	105	–	65	–	3	60	30	991	37	6	3,424	–	–	–	6	1,153	2	–	1,072	1,084	6,015	7,099
Mooltan (included in the Cis-Ihelum Division).	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Punjaub Irregular Force	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3 Punjaub Light Field Batteries. 3	5	340	13	2,906	9	15	4,465	45	7,711	7,756

* Sebundy Sappers and Miners.

† 255 European Invalids, &c. not included.

‡ The Governor General's Body Guard is included with the Light Cavalry.

No. 2.—Statement of the Distribution of the Army in India, according to the latest Returns—*continued.*

MADRAS (Return dated 1st November 1851).

DIVISIONS OF THE ARMY.	Dragoons.		Light Cavalry.			Horse Artillery.			Foot Artillery.				Sappers and Miners.			European Infantry.		Native Infantry.			Veteran Battalions and Companies.			Total.		
	European Commissioned Officers.	European Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	Lascars.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	Europeans.	Natives.	Total.
Centre Division	–	–	3	2	125	–	–	–	14	590	267	211	–	37	–	33	984	61	8	3,774	19	167	2,738	1,918	7,115	9,033
Mysore Division	26	672	16	3	389	7	154	3	5	154	23	37	13	19	459	34	992	83	10	4,102	–	–	–	2,188	5,013	7,201
Malabar and Canara	–	–	–	–	–	–	–	–	2	–	56	10	–	–	–	36	996	51	6	2,477	–	–	–	1,091	2,543	3,634
Northern Division	–	–	–	–	–	–	–	–	2	–	82	16	–	–	33	–	–	118	16	6,651	5	70	–	211	6,782	6,993
Southern Division	–	–	–	–	–	–	–	–	3	95	–	33	–	–	–	43	1,001	91	12	5,029	1	–	229	1,246	5,291	6,537
Ceded Districts	–	–	12	3	374	–	–	–	2	95	–	34	–	–	29	36	1,030	50	6	2,488	–	–	–	1,234	2,925	4,159
Madras Troops, Southern Mahratta Country	–	–	16	3	412	–	–	–	–	–	–	–	–	–	–	–	–	35	4	1,673	–	–	–	58	2,085	2,143
Nagpore Subsidiary Force	–	–	16	3	372	3	102	–	4	189	–	65	–	–	–	–	–	58	8	3,391	–	–	–	383	3,828	4,211
Saugor Division	–	–	27	6	902	–	–	–	13	203	86	82	–	4	–	–	–	94	12	5,030	–	–	–	359	6,100	6,459
Hyderabad Subsidiary Force	–	–	27	6	837	15	223	213	9	213	–	73	–	–	–	27	1,003	123	14	5,854	–	–	–	1,660	6,977	8,637
Tenasserim Provinces	–	–	–	–	–	–	–	–	3	91	–	33	–	–	–	–	–	33	4	1,679	–	–	–	131	1,712	1,843
Penang and Straits of Malacca	–	–	–	–	–	–	–	–	6	49	97	32	–	–	–	–	–	20	2	1,193	–	–	–	77	1,322	1,399
On Service, Aden	–	–	–	–	–	–	–	–	7	128	68	57	3	2	299	–	–	14	2	913	–	–	–	156	1,337	1,493
Total	26	672	117	26	3,411	25	479	216	70	1,807	679	683	16	62	820	209	6,006	831	104	44,254	25	237	2,967	10,712	53,070	63,782

No. 2.—Statement of the Distribution of the Army in India, according to the latest Returns—*continued.*

BOMBAY (Return dated 1st November 1851).

DIVISIONS OF THE ARMY.	Dragoons.		Light Cavalry.			Horse Artillery.			Foot Artillery.				Sappers and Miners.			European Infantry.		Native Infantry.			Local and Irregular Corps.						Provincial Battalions.			Total.		
																					Horse.		Foot.									
	European Commissioned Officers.	European Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	Lascars.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Ranks and File.	European Commissioned Officers.	European Non-commissioned Officers.	Native Commissioned, Non-commissioned, and Rank and File.	Europeans.	Natives.	Total.
Presidency Garrison	–	–	–	–	49	–	–	–	5	104	62	73	–	–	–	13	506	47	3	3,080	–	–	–	–	–	–	–	–	678	3,264	3,942
Southern Division	–	–	13	2	426	–	–	–	8	190	85	166	–	–	–	31	1,048	90	8	5,250	4	654	5	–	1,536	–	–	–	1,399	8,117	9,516
Poona Division	30	655	–	–	–	8	224	50	20	488	269	179	8	26	290	64	2,114	88	1	5,676	4	934	5	1	3,331	–	–	–	3,736	10,729	14,465
Northern Division	–	–	18	2	499	5	110	25	8	2	275	53	–	–	–	35	1,086	97	5	6,174	5	3,806	3	–	996	–	–	–	1,376	11,828	13,204
Asseerghur Fortress	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	13	1	573	–	–	–	–	–	–	–	–	14	573	587
Aden Force	–	–	–	–	–	–	–	–	11	128	81	48	4	2	363	32	466	14	2	913	–	–	–	–	–	–	–	–	659	1,405	2,064
Sinde Division	–	–	–	–	–	6	150	25	10	103	235	245	1	3	174	75	2,006	78	3	5,591	6	1,602	17	3	5,092	–	–	–	2,461	12,964	15,425
Rajpootana Field Force	–	–	28	3	939	–	–	–	8	100	81	131	–	–	–	–	–	40	2	2,606	–	–	–	–	–	–	–	–	181	3,757	3,938
Total	30	655	59	7	1,913	19	484	100	70	1,115	1,088	895	13	31	827	250	7,226	467	25	29,863	19	6,996	30	4	10,955	–	–	–	10,504	52,637	63,141
Deduct Madras Troops	–	–	13	2	426	–	–	–	11	128	81	48	4	2	363	–	–	41	6	2,586	–	–	–	–	–	–	–	–	207	3,504	3,711
„ Local and Police Corps	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	19	6,996	30	4	10,955	–	–	–	53	17,951	18,004
Total	30	655	46	5	1,487	19	484	100	59	987	1,007	847	9	29	464	250	7,226	426	19	27,277	–	–	–	–	–	–	–	–	10,244	31,182	41,426

N.B.—European Commissioned Officers on Staff Employ and beyond the Limits of the Presidency not included. Native Veterans are included in Infantry.

East India House, 21st May 1852.

PHILIP MELVILL, Secretary, Military Department.

No. 3.

STATEMENT showing the NUMBER in each PRESIDENCY of MILITARY OFFICERS in CIVIL EMPLOYMENT and on DETACHED DUTY, distinguishing their respective Ranks.

	Colonels.	Lieutenant-Colonels.	Majors.	Captains.	Lieutenants.	Cornets or Ensigns.
BENGAL.						
Artillery	3	3	2	18	11	—
Cavalry	1	1	1	23	21	—
Infantry	11	23	20	207	214	22
	15	27	23	248	246	22
MADRAS.						
Artillery	1	1	1	17	13	—
Cavalry	—	1	1	13	6	—
Infantry	13	7	9	107	60	2
	14	9	11	137	79	2
BOMBAY.						
Artillery	1	1	1	9	6	—
Cavalry	1	—	1	1	1	—
Infantry	6	10	12	84	68	5
	8	11	14	94	75	5

SUMMARY.

BENGAL	15	27	23	248	246	22
MADRAS	14	9	11	137	79	2
BOMBAY	8	11	14	94	75	5
	37	47	48	479	400	29

East India House,
21st May 1852.

PHILIP MELVILL,
Sec. Mil. Dept.

EAST INDIES.

RETURN

(IN PART)*

To an Order of the HOUSE OF LORDS, dated 20th April 1852,

FOR

AN ACCOUNT of the MILITARY FORCE employed under each PRESIDENCY in BRITISH INDIA, in each Year from 1834–35 to the latest Period, &c.:

ALSO,

A STATEMENT of the DISTRIBUTION of the ARMY in INDIA, according to the latest Returns:

AND ALSO,

STATEMENT showing the NUMBER in each PRESIDENCY of MILITARY OFFICERS in CIVIL EMPLOYMENT and on DETACHED DUTY, distinguishing their respective Ranks.

* Ordered to be printed 21st May 1852.

(110 *d.*)

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 20th April 1852,

CALLING FOR

A Copy of the Acts of the Indian Legislature as to Trade and Navigation passed since the 1st May 1834.

5

A Copy of the Acts of the Indian Legislature as to Trade and Navigation passed since the 1st May 1834.

All the Acts of the Indian Legislature from the 1st May 1834 have been printed by Parliament. Those relating to Trade and Navigation are the following:

1836	-	Act	2, 3, 14, 22, 25, 32.
1837	-	„	5, 14, 16, 17, 32.
1838	-	„	1, 5, 19, 29, 31.
1839	-	„	5, 13, 15, 20.
1840	-	„	13.
1841	-	„	6, 10, 13, 18, 23.
1842	-	„	3, 4, 11, 15.
1843	-	„	14, 25.
1844	-	„	6, 15, 16, 20, 21.
1845	-	„	7, 9, 24, 32.
1846	-	„	2, 9.
1848	-	„	6, 17, 16, 23.
1849	-	„	5, 8, 13.
1850	-	„	5, 10, 11, 24, 27, 28.

Statistical Office, East India House,
24th May 1852.

Edward Thornton.

East India House,
24th May 1852.

James C. Melvill,
Secretary.

EAST INDIES.

RETURN:

To so much of an Order of the House of Lords, dated 20th April 1852,

CALLING FOR

A Copy of the Acts of the Indian Legislature as to Trade and Navigation passed since the 1st May 1834.

Ordered to be printed 25th May 1852.

RETURN

To so much of an Order of the HOUSE OF LORDS, dated 20th April 1852,

CALLING FOR

Copy of all TREATIES with the NATIVE STATES of INDIA, made since the 1st of May 1834.

East India House,
5th June 1852.

JAMES C. MELVILL

Note.—*The Return to this Order is extended beyond its literal Construction, to include all Treaties and Arrangements affecting the Interests of the British Indian Government.*

Ordered to be printed 8th June 1852.

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East India House,
5th June 1852.

T. L. PEACOCK,
Examiner of India Correspondence.

RETURNS, &c.

CONVENTIONS WITH THE CHIEFS OF THE ARABIAN COAST.

Terms of a Maritime Truce for Ten Years, agreed upon by the Chiefs of the Arabian Coast, under the Mediation of the Resident in the Persian Gulf, dated 1st June 1843.

We, whose Seals are hereunto affixed, viz.
Sultan Bin Suggur, Chief of the Joasmee Tribe,
Khalifa Bin Shukhboot, Chief of the Beni Yas,
Muktoom Bin Butye, Chief of the Boo Falasa,
Abdoollah Bin Rashid, Chief of Amulgavine,
Abdool Azeez Bin Rashid, Chief of Ejmaun,
being fully impressed with a Sense of the evil Consequences arising from our Subjects and Dependents being prevented carrying on the Pearl Fishery without Interruption on the Banks, owing to the various Feuds existing amongst ourselves, and, moreover, duly appreciating the general Advantage to be derived from the Establishment of a Truce, do hereby agree to bind ourselves down to observe the following Conditions:—

1st. That from the 1st June 1843, A.D., (the corresponding Mahomedan Date, 2d Jumadee-ool-avul Hijree, 1259,) there shall be a Cessation of Hostilities at Sea between our respective Subjects and Dependents, and that from the above Date until the Termination of the Month of May 1853, A.D., an inviolable Truce shall be established, during which Period our several Claims upon each other shall rest in abeyance.

2d. That in the event of any of our Subjects or Dependents committing any Acts of Aggression at Sea upon those of any of the Parties to this Agreement, we will immediately afford full Redress, upon the same being brought to our Notice.

3d. That in the event of any Acts of Aggression being committed at Sea upon any of our Subjects or Dependents, we will not proceed immediately to retaliate, but will inform the British Resident, or the Commodore of Bassidore, who will forthwith take the necessary Steps for obtaining Reparation for the Injury inflicted, provided that its Occurrence can be satisfactorily proved.

4th. That on the Termination of the Month of May 1853, by God's Blessing, we will endeavour to arrange either an Extension of this Truce, or a firm and lasting Peace; but in the event of our being unable to come to a satisfactory Adjustment regarding our respective Claims, we hereby bind ourselves to give Notice, on or about the above Date, to the British Resident, of our Intention to renew Hostilities after the Expiration of the Term now fixed upon for this Truce, viz., the End of the Month of May 1853.

Signed as in the Preamble.

Agreement with Shaikh Sultan Bin Suggur, Chief of Ras-ool-Khymah, ceding to British Cruizers the Right of searching his Vessels upon the High Seas when suspected of having Slaves on board, and also ceding the Right of Seizure and Confiscation in the event of the Suspicion being proved to be well founded.

In the event of Vessels connected with my Ports, or belonging to my Subjects, coming under the Suspicion of being employed in the carrying off (literally "stealing") and Embarkation of Slaves, Men, Women, or Children, I, Sultan Bin Suggur, Shaikh of the Joasmee Tribe, do hereby agree to their being detained and searched, whenever and wherever they may be fallen in

with on the Seas, by the Cruizers of the British Government, and further that upon its being ascertained that the Crews have carried off (literally "stolen") and embarked Slaves, their Vessels shall be liable to Seizure and Confiscation by the aforesaid Cruizers.

Dated Shargah, 17th April 1838, A.D., corresponding with the 22d Mohurrum, A.H. 1254, Mahomedan Era.

The (Seal) of Sultan Bin Suggur.

(True Translation.)
(Signed) S. HENNELL,
Resident in the Persian Gulf.

Agreement for the Suppression of the Slave Trade in the Persian Gulf, entered into by Shaikh Sultan Bin Suggur, Chief of Ras-ool-Khymah, dated off Ras-ool-Khymah, 3d July 1839.

I, Sultan Bin Suggur, Shaikh of the Joasmee Tribe, do hereby declare, that I bind and pledge myself to the British Government in the following Engagements:

1st. That the Government Cruizers, whenever they meet any Vessel belonging to myself or my Subjects beyond a direct Line drawn from Cape Delgado, passing Two Degrees Seaward of the Island of Socotra, and ending at Cape Guadel, and shall suspect that such Vessel is engaged in the Slave Trade, the said Cruizers are permitted to detain and search it.

2d. Should it on Examination be proved that any Vessel belonging to myself or my Subjects is carrying Slaves, whether Men, Women, or Children, for Sale beyond the aforesaid Line, then the Government Cruizers shall seize and confiscate such Vessel and her Cargo; but if the aforesaid Vessel shall pass beyond the aforesaid Line, owing to Stress of Weather or other Case of Necessity not under Control, then she shall not be seized.

3d. As the selling of Males and Females, whether grown up or young, who are "horr" or free, is contrary to the Mahomedan Religion, and whereas the Soomalee Tribe is included in the "ahrar" or free, I, Sultan Bin Suggur, do hereby agree, that the Sale of Males and Females, whether young or old, of the Soomalee Tribe, shall be considered as Piracy, and that after Four Months from this Date all those of my People convicted of being concerned in such an Act shall be punished the same as Pirates.

Seal of (L.S.) Sultan Bin Suggur.

(True Translation.)
(Signed) S. HENNELL,
Resident in the Persian Gulf.

A similar Agreement to the above was entered into by Shaikh Khalifa Bin Shukhboot, on the 1st July 1839, and by Shaikh Mukhtoom of Debaye, and Shaikh Abdoollah Bin Rashid of Amulgavine, on the 2d of the same Month.

(Signed) S. HENNELL,
Resident in the Persian Gulf.

Translation of an Engagement entered into by Shaik Sultan Bin Suggur, Chief of Ras-ool-Kymah and Shargah, for the Abolition of the African Slave Trade in his Ports, dated the 30th April 1847.

It having been intimated to me by Major Hennell, the Resident in the Persian Gulf, that certain Conventions have lately been entered into by his Highness the Imaum of Muscat and other Powers with the British Government, for the Purpose of preventing the Exportation of Slaves from the African Coast and elsewhere, and it having moreover been explained to me, that in order to the full Attainment of the Objects contemplated by the aforesaid Conventions the Concurrence and Co-operation of the Chiefs of the several Ports situated on the Arabian Coast of the Persian Gulf are required; accordingly I, Shaikh Sultan Bin Suggur, Chief of the Joasmee Tribe, with a view to strengthen the Bonds of Friendship existing between me and the British

British Government, do hereby engage to prohibit the Exportation of Slaves from the Coast of Africa and elsewhere, on board of my Vessels and those belonging to my Subjects or Dependents, such Prohibition to take effect from the 1st Day of Mohurrum 1264, A.H. (or 10th December 1847, A.D.)

And I do further consent that whenever the Cruizers of the British Government fall in with any of my Vessels or those belonging to my Subjects or Dependents suspected of being engaged in the Slave Trade, they may detain and search them, and in case of their finding that any of the Vessels aforesaid have violated this Engagement, by the Exportation of Slaves from the Coast of Africa or elsewhere, upon any Pretext whatever, they, the Government Cruizers, shall seize and confiscate the same.

Dated this 14th Day of Jumadee-ool-Awul 1263 A.H., or 30th Day of April 1847 A.D.

(L.S.) SHAIKH SULTAN BIN SUGGUR.

(True Translation.)
(Signed) S. HENNELL,
Resident in the Persian Gulf.

The Five following Maritime Arab Chiefs entered into Engagements precisely similar to the above, on the Dates mentioned opposite their respective Names:

1. Shaikh Muktoom of Debaye, on the 30th April 1847.
2. Shaikh Abdool Azeez of Ejman, on the 1st May 1847.
3. Shaikh Abdoollah Bin Rashid of Amulgavine, on the 1st May 1847:
4. Shaikh Saced Bin Tohnoon of Aboothabee, on the 3d May 1847.
5. Shaikh Mahomed Bin Khuheefa of Bahrein, on the 8th May 1847.

(Signed) S. HENNELL,
Resident in the Persian Gulf.

SOHAR.

Engagement entered into by Synd Suif Bin Hamood, Chief of Sohar, for the Abolition of the Slave Trade at his Ports, dated the 22d May 1849.

Article I.—It having been intimated to me by Major Hennell, the Resident in the Persian Gulf, that certain Conditions have lately been entered into by the Ottoman Porte and other Powers with the British Government, for the Purpose of preventing the Exportation of Slaves from the Coast of Africa and elsewhere, and it having moreover been explained to me that in order to the full Attainment of the Objects contemplated by the aforesaid Conventions the Concurrence and Co-operation of the Chiefs of the several Ports situated on the Arabian Coast of the Persian Gulf are required, accordingly I, Synd Suif Bin Hamood, Chief of Sohar, with a view to strengthen the Bonds of Friendship and Amity existing between me and the British Government, do hereby engage to prohibit the Exportation of Slaves from the Coasts of Africa and elsewhere, on board of my Vessels and those belonging to my Subjects or Dependents, such Prohibition to take effect from the 29th Rujub 1265, or the 21st June 1849, A.D.

Article II.—And I do further consent that whenever the Cruizers of the British Government fall in with any of my Vessels or those belonging to my Subjects or Dependents suspected of being engaged in the Slave Trade, they may detain and search them, and in case of their finding that any of the Vessels aforesaid have violated the Engagement by the Exportation of Slaves from the Coasts of Africa or elsewhere, upon any Pretext whatever, they (the Government Cruizers) shall seize and confiscate the same.

Dated this 20th Day of Jumadee-ool-Akhur 1265, A.H., or 22d Day of May 1849.

(L.S.) (Signed) SYND SUIF BIN HAMOND.

(True Translation.)
(Signed) S. HENNELL, Resident, &c.

Preliminary Engagement entered into by Sultan M'Hassan of Lahej, for the Transfer of Aden to the British Government, received by Capt. S. B. Haines, I.N., at Aden, on the 23d of January 1838.

The Peace, Mercy, and Blessings of the Almighty be with you.

We have received the Letter, which, through Jaffer, you have written concerning our Agreement about Aden, on the 5th of Shuval; but you must know that we have claims upon that Place, as also have the Tribes and Sultans around it. About the Delay of the Two Months Zilkad and Zilhuj, to which you and I have agreed before the Transfer, we earnestly desire that it be observed. You will go to Bombay, and there consult the Government, while we will consult our People, the Princes and Shaikhs, and prepare their Minds; then we and you, the Commissioner of the Company, will carry into effect the Delivery of the Fortress of Aden into your Hand, and ratify the Expenses of the Tribes and Sultans, the Regulations and Manner of Proceeding of everything connected with the Town, the War by Land and Sea; then you, as the Commissioner, shall receive a true and full Account and ratified Transfer of the Fortress of the Town. As for the said Customs, One Half will be upon you and the other Half upon us, after the Two Months, if it is agreed upon between us. On your Arrival we will treat about the monthly or annual Stipend. But the Arabs of the present Town must remain under our Name and our Jurisdiction; all other People will be your Subjects; and while we are treating after the Delay of the Two said Months, you must not act aggressively against us, or wrest any Part of Aden from us. If you did not observe the Delay of Two Months, we will not be responsible to you for anything that may happen.

Witness,
RASHED BIN ABDULLA. (Seal of Sultan, M'Hassan Foudthel.)

After the Two Months we will speak and treat with Captain Haines and no other Person.

Extract from a Letter addressed by Sultan M'Hassan of Lahej to Captain Haines, under Date the 23d January 1838.

Bismillahir Rahmanir Rahum bemunnihee t'alla, &c., and Compliments.

What I now write is from Lahej, where all are well. Your Letter reached me, and I understand all you wrote in that Letter. I have finished with you on the Subject of the Town, and told you all. Jaffer came to me from you. I have spoken Truth, and gave him a Letter, and from his Hand received another. I have given my Seal that Aden is yours, and you must now give me yours as a Security to me. You have both my Letter and Seal.

(Signed) Sultan M'HASSAN.

Dated 23d January 1838.

Engagement concluded on the 2d February 1839 *between Sultan M'Hassan of Lahej, on behalf of himself and the Abdallees, through his accredited Agent and Son-in-Law, Sultan M'Hassan West, and Captain Haines of the Indian Navy on behalf of the Honourable East India Company.*

Bismillahir Rahmanir Rahum bemunnihee t'alla. From this Day and the future, Synd M'Hassan Bin West Bin Hamed Suffran gives this Promise to Commander Haines, Gentleman, on his own Head, in the Presence of God, that there shall be Friendship, lasting Friendship, and Peace, and everything good between the English and Abdallees; I promise no Wrong or Insult shall be done, but it shall be Peace; and the British Government agree to the same, Sultan M'Hassan and all interior Sultans agree to this, and I am responsible. All those even on the Roads to the Interior shall be kept from molesting any one, by me, as they were when Sultan M'Hassan possessed Aden. This is agreed upon between me and Commander Haines on the Part of Government, and I promise to do even more than I have hitherto done, please God. I require

require respect from Commander Haines in return, and more than before, if possible. ARABS.

Dated the 2d February 1839.

(Signed) SYND M'HASSAN WEST.
HASSAN KATEEF.
S. B. HAINES.

Engagement concluded on the 4th February 1839 *between Sultan M'Hassan of Lahej and his Children, and Commander Haines of the Indian Navy on behalf of the Honourable East India Company.*

This Treaty is formed between Synd M'Hassan and Hassan Kateef on account of the Sultan of Lahej and Commander Haines, the Agent to the Government.

On the Word and Promise of Sultan M'Hassan, I promise that no Insult or Molestation shall take place on the Road, or between the English and my People, and that all shall be Peace and Quietness; and I agree that between my People and your People there shall be no Difference or Oppression, and that the English agree that all shall be Peace, and that all Merchants shall be free to trade without Oppression.

Dated 4th February 1839.

(Signed) SAID M'HASSAN BIN WEST.
HASSAN BIN ABDULLA KATEEF.
S. B. HAINES.

Witnesses,
RASHED ABDULLA.
HAJEE M'HASSAN SHAH MOUTEE.
HAJEE JAFFER.

Bond entered into on the 18*th June* 1839 *by Sultan M'Hassan, after Aden came into the Possession of the British, on signing which he received the First Payment on account of the Stipend of Five hundred and forty-one German Crowns per Mensem which the British Government agreed to allow him while he remained faithful to his Engagements.*

Sultan M'Hassan Foudthel, his Sons Sultan Ahmed M'Assen Foudthell Ali Abdulla and Foudthell, enter into an Engagement of Peace and Friendship on the Part of their Government, and Captain S. B. Haines of the Indian Navy, Political Agent at Aden, on the Part of the Government of the East India Company.

Article I.—Sultan M'Hassan and his Sons engage themselves to keep their Territory and Roads in Peace and Security, so that the weak and poor People may communicate in safety with each other, the Sultan being responsible for every Wrong done on the Road by any of the Sultan's People. The Sultan will always preserve Peace and Friendship with the British Government, their Interests being united by the British possessing Aden in perpetuity.

Article II.—Capt. Haines agrees to pay the Stipends of Foudthelee, Yaffar, Houshebee, and Ameer Tribes, as originally paid by Sultan M'Hassan of Lahej.

Article III.—Capt. Haines agrees to pay to Sultan M'Hassan and his Descendants the Sum of German Crowns 6,500 from the Month of Zilkad 1254.

Article IV.—From Khore Muksa towards Lahej is to be under the Jurisdiction of the Sultan, according to the known Confines of Abdallee Territory.

Article V.—If there happen War against Abdallee, or Territory of Lahej, or Aden, the contracting Parties will assist each other.

Article VI.—The Subjects of the Sultan entering Aden will be under the Jurisdiction of the British Government for the Time, and the British Subjects resorting to Lahej will be under the Jurisdiction of the Sultan for the Time being.

ARABS.

Article VII.—Everything belonging to the Sultan or his Sons entering or going out of Aden will be free from Custom Duties.

Dated the 6th of Rubee-oos-sanu (corresponding with the 18th June 1839, A.D.)

(Seal of Sultan M'Hassan Foudthel.)

Witnesses,

(Signed) JAFFER, Native Assistant of Capt. Haines.
HASSAN ABDULLA KATEEB.
ABDU SAFFI BIN ABDULLA RABIA.
ALI BIN ABDULLA.

Engagement concluded on the 11th February 1843 between Captain Haines, Political Agent at Aden, and the Sultan of Lahej.

This Treaty is made by Sultan M'Hassan Foudthel, his Heirs and Succcssors, the Tribes of the Azeibee and Salamee, on their Visit to Aden, on Saturday the 27th Day of Shah el Hujel Haram, 1258.

Being anxious to make Peace with the British Government, Capt. Stafford Bettesworth Haines in the Name of the British Government has given his Consent, and has made Peace with Sultan M'Hassan Foudthel and his Adherents, and on this Treaty has Sultan M'Hassan Foudthel placed his Seal, and Capt. Stafford Bettesworth Haines, on the Part of the British Government, has set his Seal.

Inasmuch as Peace is good and desirable for both Parties, the Sultan M'Hassan Foudthel of Lahej, in the Name of himself, Heirs, Successors, and the Tribes of Selamee and Azeibee, and Capt. Stafford Bettesworth Haines on the Part of Her most Gracious Majesty Queen Victoria I. of Great Britain and Ireland, have made this holy Agreement, that between the Two Governments shall exist a firm and lasting Friendship that shall never be broken, from the Beginning unto the End of all Things, and to this Agreement God is Witness.

Article I.—In consideration of the Respect due to the British Government, Sultan M'Hassan Foudthel agrees to restore the Lands and Property of all Kinds belonging to the late Hassan Abdulla Khateeb, Agent to the British at Lahej, after such Property shall be proven. But the Sultan M'Hassan expects in return that certain Revenue and Territorial Books, styled "Deiras," said to be in the Possession of the Khateeb Family, should be restored to the Government of Lahej, and then their Persons shall be safe, should they wish to go inland.

Article II.—The Sultan will, on the same Consideration, and has in the Presence of Witnesses settled all Claims made by Shumacel, the Jew, and he will also attend to all Claims that may be brought against him during his Fifteen Days Residence in Aden.

Article III.—Such Transit Duties as shall be hereafter specified shall be exacted by the Sultan, who binds himself not to exceed them. The Sultan will also, by every Means in his Power, facilitate the Intercourse of Merchants, and he shall in return be empowered to levy a moderate Export Duty.

Article IV.—The Sultan engages to permit British Subjects to visit Lahej for commercial Purposes, and to protect them, allowing Toleration of Religion, with the Exception of burning the Dead.

Article V.—Should any British Subject become amenable to the Law, he is to be made over to the Authorities at Aden, and in like Manner are the Subjects of the Sultan to be made over to his Jurisdiction.

Article VI.—The Bridge of Khore Muksa is English Property, and as such shall be kept in order by them; but should it be proved that it is destroyed by the Followers of the Sultan, he shall repair it.

Article VII.—The Sultan binds himself, as far as he can, to keep the Roads clear of plundering Parties, and to protect all Merchandise passing through his Territories.

Article

Article VIII.—British Subjects may, with the Permission of the Sultan, hold in Tenure Land at Lahej, subject to the Laws of the Country, and in like Manner may the Ryuts of the Sultan hold Property in Aden, subject to the British Laws.

Article IX.—Such Articles as the Sultan may require for his own Family shall pass Aden free of Duty, and in like Manner all Presents and all Government Property shall pass the Territories of the Sultan free from Transit Duty.

Article X.—With regard to the Stipend of the Sultan, it entirely rests with Captain Haines and the British Government. The Sultan considers the British his true Friends, and likewise the British look upon the Sultan of Lahej as their Friend.

This Treaty is concluded on the 11th Day of Shah Mohurrum el Haram Ashoor, in the Year of the Hijree 1258 (corresponding with the 11th February 1843 A.D.)

(Seal of Sultan M'Hassan Foudthel.) (Signed) Sultan M'HASSAN FOUDTHEL.

(Seal of Capt. Haines.) (Signed) S. B. HAINES,
Captain Indian Navy and Political Agent at Aden.

Memorandum.—This Engagement having been submitted to the Government of India, this Government was, in reply, informed by that Authority, under Date the 18th November 1843, that it cannot be looked upon as a Treaty susceptible of formal Recognition and Ratification; but must be considered of the Nature of an Engagement between the Political Agent and the Sultan, and as such may be respected.

The following further Bond was entered into by the Sultan of Lahej on the 20th February 1844, *previous to the Renewal by Government of Payment of his monthly Stipend of* 541 *German Crowns, which had been stopped in consequence of his having broken his former Engagements.*

1. The Right Honourable the Governor General of India having been graciously pleased to grant to me a monthly Salary of 541 German Crowns so long as I continue to act honestly and amicably towards the British in every respect, adhering to the Terms of my late Bond, dated 11th February 1843, especially sworn and delivered to Stafford Bettesworth Haines, Esquire, Captain in the Indian Navy, and Political Agent at Aden,—

2. I hereby solemnly attest the religious Sincerity thereof, and moreover declare that in all Things relating to the Peace, Progress, and Prosperity of Aden I will use every Effort to avert Calamity, and lend my utmost Aid to support the Interests of the British Flag; and I will conform in all Intention and Purpose to the Articles specified in my late Bond, dated 11th February 1848.

3. I further bind myself by Oath, that should any Breach of Faith or Trespass on the aforesaid Bond, either as concerning myself, Children, Chiefs, or any other Person or Persons of my Tribe, or those in my Pay, or any Individual whomsoever, in any Way or by any Means connected with my Government or under my Jurisdiction, or should One or any of the aforesaid Persons be in any Manner convicted of having been privy to or accessory to such Breach of Faith, or Trespass on the Treaty, or of committing any Act of Plunder whatever on the Roads leading into Aden from the Interior, to take the whole Responsibility on myself, and to be answerable to the British; and if I, or other above mentioned, either openly or by secret Machination, protect any Offender, and do not render entire Satisfaction of the British, I freely and solemnly swear to relinquish all Claim to the Salary granted by the Right Honourable the Governor General of India, and declare myself perjured before all Men.

4. I further swear, that if I do not strictly abide henceforth by the Bond dated 11th February 1843, and the above-mentioned Conditions, all Claim I may have on the Kindness, Friendship, and Generosity of the British Govern-

ment is rendered null; and consequently for any Breach of Truth or Aggression on my Part for the future, I render myself open to the severest Retribution.

Dated the 20th February 1844.

(Seal of the Sultan.) (Signed) Sultan M'HASSAN FOUDTHEL.
(Signed) S. B. HAINES,
Captain Indian Navy and Political Agent at Aden.

Treaty concluded between the Honourable East India Company and Sultan Ali M'Hassan Foudthel of Lahej (Aden), under Date the 7th May 1849.

To secure commercial Advantages, with friendly Intercourse, Goodwill, and lasting Peace to both Powers, this Treaty is made, agreed to, sealed, and signed by those possessing full Power and Authority; viz. Sultan Ali Bin M'Hassan Foudthell, for himself, his Heirs and Successors, also for the Azeibee and Selamee Tribes, and all other Tribes and Divisions of Tribes under his Government, Authority, or Control, and Stafford Bettesworth Haines, Esquire, Captain in the Indian Navy, and Political Agent, Aden, being invested with full Power so to do from the Right Honourable the Governor General of India; but it must be subject to the final Ratification of the Government of India.

Inasmuch as Peace and commercial Intercourse and Prosperity is good and desirable among all Nations, and particularly advantageous to the Powers above named, the Sultan Ali M'Hassan Foudthel of Lahej, in the Name of himself, Heirs, Successors, and all Tribes under his Government, Control, and Authority, and Captain Stafford Bettesworth Haines on the Part of the Right Honourable the Governor General of India, make this Agreement, that between the Two Governments shall exist a firm and lasting Friendship, and shall never be broken; and both Parties agree to, and ratify under Seal and Signature, the following Articles:—

Article I.—In consideration of the Respect due to the British Government, Sultan Ali M'Hassan Foudthel binds himself to secure to the rightful Owners all Ground, Household or other Property, that may be within the Limits of his Territory belonging to the British Subjects of Aden, and that their Persons or Agents shall be safe and respected should they proceed inland to look after and collect the Rents of such Property, or for any other correct Purpose.

Article II.—Sultan Ali M'Hassan Foudthel engages to permit British Subjects, and all Inhabitants of Aden, to visit Lahej or any Part of his Territory, for either commercial Purposes or Pleasure Excursions. He will insure them Protection, and full Toleration of Religion, with the Exception of burning the Dead.

Article III.—Should any British Subject become amenable to the Law, he is to be made over for Trial and Punishment to the Authorities at Aden.

Article IV.—British Subjects may, with the Permission of the Sultan of Lahej, hold in Tenure Land at Lahej or other Towns or Villages in his Territory, subject to his Law; and in like Manner may the Ryuts of the Sultan of Lahej hold Property in Aden, subject to British Law and Jurisdiction.

Article V.—The Bridge of Khore Muksa, and the Plain between it and the Mountains of Aden, forming the Isthmus, is British Property, and no further North.

Article VI.—Sultan Ali M'Hassan Foudthel binds himself to keep the Roads leading to Aden clear of plundering Parties, and protect all Merchandise passing through his Territory, punishing, if in his Power, all who plunder, molest, or injure others.

Article VII.—Such Articles as the Sultan of Lahej may personally require for his own Household shall pass Aden free of all Customs Duty, and in like Manner all Government Property shall pass the Territories of the Sultan free from Transit Duty.

The

The Sultan of Lahej binds himself to levy only the following Transit Duties within his Territory upon all Goods passing into Aden from the Hills; viz., belonging to British Subjects:—

Wheat, Jowari, Flour, Ghee, Grapes and Fruits of all Kinds, Honey, Foah, Dholl, Senna, Gums Frankincense, Worrus, Coffee, Khâat	Two per Cent. upon Inland Value.
Vegetables, Wood, Grass and Kirby	Free of Duty, being the Growth of the Abdali Territory.

And Two per Cent. upon all Articles not enumerated.

Articles passing out from Aden into his Territory:—

Outub Cotton	2 per Cent.
Snuff	2 „
Pepper	2 „
White and Cotton Cloths	2 „
Iron and Lead	2 „
Hookas	2 „
Dates	2 „

And Two per Cent. on all Articles not enumerated.

Article VIII.—Sultan Ali M'Hassan Foudthel binds himself to encourage the Growth of all Kinds of European and native Vegetables for Aden Market.

Article IX.—Sultan Ali M'Hassan Foudthel most solemnly attests the religious Sincerity of this Agreement, and moreover declares that in all Things relating to the Peace, Progress, and Prosperity of Aden he will lend his utmost Aid to support the Interest of the British, and will listen to, and, if possible, attend to the Advice of the British Government's Representative in all Matters.

Article X.—Sultan Ali M'Hassan Foudthel further binds himself by Oath, that should any Breach of Faith or Trespass on the aforesaid Bond, either as concerning himself, Children, Relatives, Chiefs, or any other Person or Persons of his Tribe, or those in Authority under him or in his Pay, or by any Means connected with his Government or under his Jurisdiction, or should One or any One of the aforesaid Persons be in any Manner convicted of having been privy to, or accessory to, such Breach of Faith or Trespass on the Treaty, or of committing any Act of Plunder on the Roads leading to Aden through his Territory, to take the whole Responsibility on himself, and to be answerable to the British Government; further, if he, or any other above mentioned, either openly or by secret Machination, protect any Offender, and do not render entire Satisfaction to the British, and for any Breach of the above Articles, he freely and solemnly swears to relinquish all Claims to the Salary (hereafter mentioned) granted by the Right Honourable the Governor General of India, and declares himself a perjured Man.

Article XI.—Stafford Bettesworth Haines, Captain in the Indian Navy, and Political Agent at Aden, being duly authorized, does hereby solemnly promise, in the Name of the Right Honourable the Governor General of India, to pay to Sultan Ali M'Hassan Foudthel, his Heirs and Successors, the Sum of Five hundred and forty-one German Crowns per Month, so long as he or they continue to act with Sincerity, Truth, and Friendship towards the British, and in every respect strictly adhering to the Terms of this Treaty.

ARABS.

This Treaty is concluded and agreed to this 7th Day of May in the Year of our Lord One thousand eight hundred and forty-nine.

(Seal of the Sultan of Lahej.)	(Signed)	ALI M'HASSAN FOUDTHEL.
(Seal.)	(Signed)	STAFFORD BETTESWORTH HAINES, Captain I.N., and Political Agent at Aden.
(Seal.)	(Signed)	DALHOUSIE.

MEMORANDUM.—This Treaty was ratified by the Right Honourable the Governor General of India on the 30th October 1849.

MEMORANDUM.—During the Months of January, February, and March 1839, the following Engagements were concluded by Captain Haines, Political Agent at Aden, with the under-mentioned Tribes inhabiting Countries in the Vicinity of Lahej.

HAZZABEE TRIBE.

Engagement of Friendship and Peace concluded on the 31st January 1839 between Captain Haines of the Indian Navy, on behalf of the Honourable East India Company, and the Hazzabee Tribe.

Bismillahir Rahmanir Raheem Bemunnihee'talla. This Agreement is between the Hazzabees for Peace, on the Part of Shaikh Abdullah Hazzaab, Shaikh Hamed Bin Abdullah Hazaab, Shaikh Mahomed Bin Abdullah Hazzaab, Mukkee Hazzabee, and Commander Haines, the English Agent, on the Part of Government. We are now Friends, and promise Peace and Friendship, great and lasting Friendship, and that our Hearts and Wishes are One.

Further, that there shall be Peace and Friendship with Aden, and that when any of our Subjects or the Subjects of Britain pass into each other's Territory, neither Party shall be insulted or injured. We are One. If the Subjects of either do wrong, they are to be given over for Punishment by their own Laws.

Dated 31st January 1839.

Witnesses.

SYND ALOOE BIN HYDROOS.
ALI BIN BOOBEKUR.
RASCHID ABDULLAH.

(Signed) Shaikh MAHOMED BIN ABDULLAH HAZZAAB MUKEE HAZZABEE.
(Signed) S. B. HAINES.

CHIEF OF WAHEEL.

Engagement concluded on the 2d February 1839 between Synd Mahomed Jaffer Bin Synd Hydroos, Chief of Waheel, and all under him, and Commander Haines of the Indian Navy, on behalf of the Honourable East India Company.

We agree to lasting Peace and Friendship.

Aden is open for our free Intercourse and Friendship, and so is our Country to each other, and both Parties agree there shall be no Oppression or Insult.

Dated 2d February 1839.

(Signed) SYND MAHOMED JAFFER BIN SYND HYDROOS.

HAGRABEES.

Engagement of Peace and Friendship entered into on the 4th February 1839 by Sultan Hydra Bin Maidee of the Hagrabees, and Shaikh Abdul Kureem Bin Sallah Maidee, Shaikh Foudthel Bin Hydra Bin Admed of Sela, Hagrabee Chiefs, with Commander Haines of the Indian Navy, on behalf of the Honourable East India Company.

Between the British and Hagrabees there shall be Peace and lasting Friendship. Aden, belonging to the English, and the Hagrabee Tribe, shall be at Peace

Peace and firm Friends. If the Subjects of either wish to have free Intercourse in each other's Territory, they shall be welcome, and receive neither Molestation nor Insult.

If the English wish to enter the Hagrabee Territory they shall be respected and received with Kindness, for they are Friends. If any Disturbance should take place between the Subjects of either Country, the Culprit, if English, is to be given over to the Laws of Aden, if Hagrabee, to the Laws of the Sultan, for Punishment.

In witness of the Agreement in the Presence of God.

Dated Aden, the 4th February 1839.

Signed by Sultan HYDRA BIN MAIDEE.

Witnesses.

SYND ALOOE.

RASCHID ABDULLA.

JAFFER BIN MOOLLA ABOOL.

(Signed) S. B. HAINES.

SHAIKH EL ABBADEE.

Engagement entered into on the 18th February 1839 *between Shaikh Iwas Bin Sallaam el Abbadee and his Tribe, with Commander Haines of the Indian Navy, on behalf of the Honourable East India Company.*

Between our respective Territory there shall be Peace and Friendship, and Aden shall be at peace with the Abbadees.

A free Intercourse for Barter shall be permitted, without Insult or Oppression; and in proof of the Faith of this, Shaikh Iwas Bin Sallaam agrees that his People shall not molest or plunder on the Roads leading to Aden, and if any such Misdemeanor occurs he will be answerable.

Dated the 18th February 1839.

(Signed) IWAS BIN SALLAAM EL ABBADEE.

Witness.

SYND ALOOE.

(Signed) S. B. HAINES.

SHAIKH MAIDEE.

Engagement of Peace and Friendship entered into on the 18th February 1839 *by Shaikh Maidee Bin Ali Zabaree, with Commander Haines of the Indian Navy, on behalf of the Honourable East India Company.*

Between us and our Countries there shall be Peace and Friendship. It shall be lasting. Our Interest shall be One.

We agree that Aden and the English shall be at peace with my Tribe, and that the Subjects of either may enter the other's Territory, and shall neither be oppressed nor insulted, but treated with Friendship. This we promise on both Sides.

Whoever may enter Aden of Shaikh Maidee's Tribe shall be respected and allowed free Intercourse, attending of course to the Laws.

If Robbery on the Roads take place, either by Shaikh Maidee's Tribe or any other within his District, he will be responsible.

Dated the 18th February 1839.

(Signed) Shaikh MAIDEE BIN ALI.

(Signed) S. B. HAINES.

Witnesses.

M'HASSAN SHAH MOUTEE.

SYND ALOOE.

SHAIKH OF ZAIDEE.

Engagement entered into on the 18th February 1839 by the Shaikh of Zaidee, Shaikh Sallah Ammoidee, with Commodore Haines of the Indian Navy, on behalf of the Honourable East India Company.

Between our respective Countries there shall be Peace and Friendship, and Aden be at peace with us. The Subjects of either may enter the other's Territory without being subject to Insult or Oppression, merely attending to the Laws.

Dated the 18th February 1839.

(Signed) Shaikh SALLAH AMMOIDEE.
(Signed) S. B. HAINES.

Witness.
ABDOOL RUSSOOK KAZEE.

SUBEES.

Engagement entered into on the 19th February 1839 by Shaikh Mahomed Synd Muswadee, and Shaikh Iwas Abdullah, Shaikh Mahomed Bin Ahmed, Shaikh Koiel of the Muswaidee Territory of the Subees, and Commander Haines of the Indian Navy, on behalf of the Honourable East India Company.

Between us there shall be Friendship and lasting Peace; our Wishes shall be One of Kindness. Aden shall be at peace with us, and the Subjects of both Countries shall be at peace. No Molestation or Insult shall be offered in their Intercourse with each other.

Dated the 19th February 1839.

Signed by the Chieftains.

Witnesses,
AADUL RUSSOOH KAZEE of ADEN.
JAFFER BIN MOOLLA ABOOL.

Engagement of Peace and Friendship entered into on the 20th February 1839 by Shaikh Mahomed Bin Ali Busalee of the Southern Subdivision of the Subees, with Commander Haines of the Indian Navy, on behalf of the Honourable East India Company.

Between us there shall be lasting Friendship and Peace, and we agree to it in the Presence of God. Our Friendship shall be as One.

There shall be Peace with Aden, and the Subjects of my Tribe and the Subjects of the British shall have free Intercourse, and not be molested or insulted in either's Territory.

Any Breach of this Treaty, or of the Roads to the Red Sea being infested with Robbers, shall be on the Head of the Shaikh Mahomed Bin Ali, and he will be answerable that no Kafelas shall be molested. This Shaikh Mahomed Bin Ali not only promises in his own District, but in that of the Tribe of Artefee, whom he also controls.

If Property either from Aden or from the Subee Territory wishes to pass through the other Territory, it shall be respected and protected; and for any Infringement Shaikh Mahomed Busalee shall be answerable.

Dated the 20th February 1839.

(Signed) Shaikh MAHOMED BIN ALI BUSALEE.

Witnesses,
SYND ALOOE.
ALI BIN ABDULLA.
Shaikh ARSEL MUSAIDEE.

(Signed) S. B. HAINES.

YAFFAAES.

Engagement of Friendship and Peace entered into on the 21st February 1839 by Shaikh Arsel Bin Hydee Bin Ahmed Musaidee of a District of the Yaffaaes, and the accredited Agent from the ancient Chieftain Sultan Ali Goolab of the Yaffaaes, with Commander Haines of the Indian Navy, on behalf of the Honourable East India Company.

We agree that there shall be Peace and Friendship between us, and that the English at Aden shall be at peace with us. Should the Subjects of either Country enter the other's Territory they shall not be molested or insulted, but be considered as Friends.

If Kafelas from the Yaffaae District wish to enter Aden by the Gar Wallah Territory for Trade they shall not be molested, but the Property respected by both Parties, and the Owners allowed free Intercourse and Barter. They may export from Aden, and they shall be respected.

Dated, Aden, the 21st February 1839.

(Signed) Shaikh ARSEL BIN HYDEE BIN HAMED.

Witness,
ALLI ABDULLAH SYND ALOOE.

SHERZEBEE TRIBE.

Engagement of Friendship and Peace entered into on the 10th March 1839 by Aoun Bin Yoosoof Sherzebee with Captain Haines of the Indian Navy, on behalf of the Honourable East India Company.

This Paper is my Witness, and is written by Shaikh Kasim Bin Synd Sherzebee, and the Interpretation is good. I am a Friend, and a great Friend, with the English; it is true and permanent Friendship. I trust in God that it will never be otherwise, and that nothing wrong shall ever take place, not even the slightest Insult. My People shall enter your Territory, and yours mine, as Friends. Whatever the English please shall be done, and there shall never be Two Words. I will always act upon your Seal, whatever it may be. Our Friendship is known to God, and he is Witness to it.

Dated the 10th March 1839.

(Signed) AOUN BIN YOOSOOF SHERZEEBEE.

Witnesses,
SYND ALOOE BIN ZAIN BIN SUB HYDROOS.
JAFFER HADEE SHAIKH OTHMAN.

(Signed) S. B. HAINES,
Political Agent.

BUHAWULPOOR.

Treaty concluded between the Honourable the East India Company and Nuwab Buhawul Khan, Ruler of Buhawalpore, dated the 22d of February 1833.

BY the Blessing of God the friendly Connexion between the Honourable the East India Company and the State of Buhawulpoor, which commenced on the Occasion of the Honourable Mr. Elphinstone's Visit to Cabool in 1808/09, has continued uninterrupted to the present Time; and now that Captain C. M. Wade, Political Agent at Loodianah, has arrived at Bahawulpore, on the Part of the Right Honourable Lord W. C. Bentinck, G.C.B. and G.C.H., the Governor General of British India, in order to improve these amicable Relations, and concert the opening of the Navigation of the Rivers Indus and Sutlej, with a view to promote the general Interests of Commerce, which is pleasing to God, and the Prosperity of the surrounding States, the following are the Articles of a Treaty which has been concluded through the Agency of that Officer between the Honourable the East India Company on the One Part, and Nuwab Rook-nood-Dowlah Háfezool Moolk Mookhlisood Dowlah Mahomed Bahawul Khan Abbasee Noosrut Jung Bahadoor, the Chief of the Doodpootrahs, on the other, for the Purpose of confirming the Friendship of the Two States, the opening of the Trade by the above-mentioned Rivers, and regulating the

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Manner in which the Arrangements connected with it are to be carried into effect.

Article I.—There shall be eternal Friendship and Alliance between the Honourable the East India Company and Nuwab Mahomed Bahawul Khan, his Heirs and Successors.

Article II.—The Honourable the East India Company engage never to interfere with the hereditary or other Possessions of the Buhawalpoor Government.

Article III.—As regards the internal Administration of his Government, and the Exercise of his Sovereign Rights over his Subjects, the Nuwab shall be entirely independent as heretofore.

Article IV.—The Officer who may be appointed on the Part of the British Government to reside in the Bahawulpore State shall, in conformity with the preceding Article, abstain from all Interference with the Nuwab's Government, and respect the Preservation of the friendly Relations of the Two contracting Parties.

Article V.—The Honourable the East India Company having requested the Use of the Rivers Indus and Sutlej, and the Roads of Buhawulpoor, for the Merchants of Hindoostan, &c., the Government of Buhawulpoor agrees to grant the same through its own Boundaries, if the Persons aforesaid be provided with Passports.

Article VI.—The Government of Buhawulpore engages to fix, in concert with the British Government, certain proper and moderate Duties to be levied on Merchandise proceeding by the aforesaid Route, and never to increase or diminish the same, except with the Consent of both Parties.

Article VII.—It is further agreed that the Tariff or Table of Duties fixed as above shall be published for general Information; and the Custom House Officers and Farmers of the Revenues of the Buhawulpoor Government will be especially directed not to detain the passing Trade, after having collected the Duties, on pretence of waiting for fresh Orders from their Government, or any other Pretext.

Article VIII.—The Tariff which is to be established for the Line of Navigation in question is intended to apply exclusively to the Passage of Merchandise by that Route, and not to interfere with the Transit Duties levied on Goods proceeding from One Bank of the River to the other, or with the established Chokies in Land.

Article IX.—Merchants frequenting the said Route, while within the Limits of the Nuwab's Government, are required to show a due Regard to his Authority, as is done by Merchants generally, and not to commit any Acts offensive to the civil and religious Institutions of the Country.

Article X.—The Proportion of Duties to which the Nuwab may be entitled shall be collected by his Officers at the appointed Places.

Article XI.—The Officers who are to be intrusted with the Examination of the Goods and Collection of the Duties on the Part of the Buhawulpore Government shall be stationed opposite Mithenkote and Hurreeke. At no other Place but those Two shall Boats in transit on the River be liable to Examination or Stoppage.

Article XII.—When the Persons in charge of Boats stop of their own Accord, to take in or give out Cargo, the Goods will be liable to the local Transit Duty of the Buhawulpoor Government previously to their being embarked, and subsequently to their being landed, as provided in Article VIII.

Article XIII.—The Superintendent stationed opposite to Mithenkote, having examined the Cargo, will levy the established Duty, and grant a Passport, with a written Account of the Cargo and Freight. On the Arrival of the Boat at Hurreeke, the Superintendent at that Station will compare the Passport with the Cargo, and whatever Goods are found in excess will be liable to the Payment of the established Duty, while the rest, having already paid Duty at Mithenkote, will pass on free.

Article XIV.—The same Regulation shall be in force for Merchandise coming from Hurreeke towards Sind.

Article XV.—With regard to the Safety of Merchants who may frequent this Route, the Nuwab's Officers will afford them every Protection in their Power, and wherever Merchants may happen to halt for the Night, it will be incumbent on them to show their Passport to the Thanadar or other Officers in Authority at the Place, and to demand their Protection.

Article XVI.—The Articles of the present Treaty shall in all respects, whether relating to the internal Government of the Nuwab's Country or to Commerce, be mutually observed, and form an everlasting Bond of Friendship between the Two States.

Dated at Buhawulpore, 22d February 1833.

(Company's Seal.) (Signed) W. C. BENTINCK.

Ratified by the Right Honourable the Governor General of India in Council on the 13th September 1833.

Articles of a Supplementary Treaty between the Honourable East India Company and the Government of Buhawulpore, ratified on the 5th March 1835.

Whereas in the Sixth Article of the Treaty concluded between the Honourable the East India Company and the Bahawulpore Government, dated the 22d of February 1833, it was stipulated that a moderate Scale of Duties should be fixed by the Two Governments in concert, to be levied on all Merchandise in transit up and down the Rivers Indus and Sutlej, the said Governments being now of opinion that, owing to the Inexperience of the People of these Countries in such Matters, the Mode of levying Duties then proposed (viz., on the Value and Quantity of Goods), could not fail to give rise to mutual Misunderstandings and Reclamations, have, with a view to prevent these Results, determined to substitute a Toll which shall be levied on Boats, with whatever Merchandise laden.

Article I.—A Toll of 570 Rupees shall be levied on all Boats laden with Merchandise in transit on the River Indus and Sutlej between the Sea and Rooper, without reference to their Size, or to the Weight or Value of their Cargo; the above Toll to be divided among the different States in proportion to the Extent of Territory which they possess on the Banks of these Rivers.

Article II.—The Portion of the above Toll appertaining to the Buhawulpore State, and amounting to Rupees 106 12 $2\frac{1}{14}$, shall be levied opposite to Mithenkote on Boats coming from the Sea towards Rooper, and in the Vicinity of Hurreeke Petten on Boats going from Rooper towards the Sea, and at no other Place.

Article III.—In order to facilitate the Realization of the Toll due to the different States, as well as for the speedy and satisfactory Adjustment of any Disputes which may arise connected with the Safety of the Navigation and the Welfare of the Trade by the new Route, a British Officer will reside near Mithenkote, and a Native Agent on the Part of the British Government in the Vicinity of Hurreeke Petten. These Officers will be subject to the Orders of the British Agent at Loodhianah; and the Agents who may be appointed to reside at those Places on the Part of the other States concerned in the Navigation will co-operate with them in the Execution of their Duties.

Article IV.—The British Government binds itself that the British Officer who may reside near Mithenkote shall not engage in Trade, and (in conformity with the 4th Article of the former Treaty) that he shall not interfere in any way with the internal Administration of the Buhawulpore Government.

Article V.—In order to guard against Imposition on the Part of Merchants, in making false Complaints of being plundered of Property which they never possessed, they are required, when taking out their Passports, to produce an Invoice of their Cargo, which being duly authenticated, a Copy of it will be annexed to their Passports.

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Article VI.—Such Parts of the 6th, 7th, 11th, 13th, and 14th Articles of the Treaty of the 22d February 1833 as have reference to fixing a Duty on the Value and Quantity of Merchandise, and to the Mode of its Collection, are hereby rescinded, and the foregoing Articles substituted in their Place, agreably to which and the Conditions of the Preamble the Toll shall be levied.

(True Copy and Translation),
(Signed) C. M. WADE,
Political Agent, &c.

(Company's Seal.) W. C. BENTINCK.

Ratified by the Right Honourable the Governor General of India in Council on the 5th March 1835.

Treaty between the Honourable the English East India Company and Nuwab Buhawul Khan Bahadoor, the Nuwab of Buhawulpoor, concluded on the 5th October 1838, *by Lieutenant Mackeson on the Part of the Honourable Company, in virtue of full Powers granted by the Right Honourable George Lord Auckland, G.C.B., Governor General of India, and by Moonshee Chowkas Roy on the Part of the Nuwab Buhawul Khan Bahadoor, according to full Powers given by the Nuwab.*

Article I.—There shall be perpetual Friendship, Alliance, and Unity of Interests between the Honourable Company and Nuwab Buhawul Khan Bahadoor, and his Heirs and Successors, and the Friends and Enemies of one Party shall be the Friends and Enemies of both Parties.

Article II.—The British Government engages to protect the Principality and Territory of Buhawulpoor.

Article III.—Nuwab Buhawul Khan, and his Heirs and Successors, will act in subordinate Co-operation with the British Government, and acknowledge its Supremacy, and will not have any Connexion with any other Chiefs or States.

Article IV.—The Nuwab, and his Heirs and Successors, will not enter into Negotiation with any Chief or State without the Knowledge and Sanction of the British Government, but the usual amicable Correspondence with Friends and Relations shall continue.

Article V.—The Nuwab, and his Heirs and Successors, will not commit Aggressions on any one. If by Accident any Dispute arise with any one, the Settlement of it shall be submitted to the Arbitration and Award of the British Government.

Article VI.—The Nuwab of Buhawulpore will furnish Troops at the Requisition of the British Government according to his Means.

Article VII.—The Nuwab, and his Heirs and Successors, shall be absolute Rulers of their Country, and the British Jurisdiction shall not be introduced into that Principality.

Article VIII.—This Treaty of Seven Articles having been concluded, and signed and sealed by Lieutenant Mackeson and Moonshee Chowkas Roy, the Ratifications by the Right Honourable the Governor General and Nuwab Buhawul Khan Bahadoor shall be exchanged within Forty Days from the present Date.

Done at Ahmudpore, this 5th Day of October A.D. 1838 (corresponding with the 14th of Rujubool Moorujub 1254, Hijree).

(Signed) AUCKLAND.

(Governor General's Seal.)

Ratified and confirmed by the Right Honourable the Governor General at Simla the 22d Day of October A.D. 1838.

Detailed

Detailed Statement of the Amount of Toll leviable in the Buhawulpoor Territory on Boats proceeding up and down the Rivers Sutlej and Indus, approved by the Right Honourable the Governor General of India on the 11th October 1838.

Whereas by the Treaty of the 27th of the Month of Shaban 1250, Hijree, (agreeing with the Twenty-ninth of the Month of December 1834, A.D.,) the Buhawulpoor Government is entitled, on account of the whole Extent of its Territory, to levy at the appointed Places a Toll of One hundred and six Rupees Twelve Annas and Three Pies on all Boats laden with Merchandise proceeding from Rooper towards the Sea, or from the Sea towards Rooper, the same will continue in force; but as some of the Boats are found not to pass through the whole Extent of the Buhawulpore Territory, but, on the contrary, to lay in Cargoes at and set out from or dispose of their Cargoes at and return from Places on the Way, it is therefore agreed that on such Boats the Amounts of Toll to be levied shall be regulated by the relative Distances of the Places from which, after laying in a Cargo, they take their Departure, or from which, after disposing of their Goods, they return, as follows:—

1st. On all Boats laden with Merchandise proceeding from beyond the Eastern Frontier of the Buhawulpoor Territory to Khairpur Shargia, and vice versâ, the Buhawulpore Government is entitled to levy, both in coming and going, on account of River Toll, the Sum noted in the Margin - - - - -	*Rs.* 53	6	1½
Ditto - ditto from beyond the Eastern Frontier to Buhawulpoor, and vice versâ - - -	66	11	8
Ditto - ditto from beyond the Eastern Frontier to Chochram, and vice versâ - - -	93	6	8½
Ditto - ditto from beyond the North-east Frontier to the South-west Frontier, and vice versâ -	106	12	3
2d. In the same Manner, on all Boats laden with Merchandise proceeding from beyond the South-eastern Frontier to Chochram, and vice versâ, the Buhawulpoor Government is entitled to levy, both in coming and going, on account of River Toll, the Sum noted in the Margin - - - - - - - -	13	5	6
Ditto - ditto from beyond the South-west Frontier to Buhawulpore, and vice versâ - - -	40	0	6
Ditto - ditto from beyond the South-west Frontier to Khairpore, and vice versâ - - -	53	6	1½
Ditto - ditto from beyond the South-west Frontier to the North-east Frontier, and vice versâ -	106	12	3
3d. On all Boats laden with Merchandise from the Rivers of the Punjab that enter the Channel of the Sutlej and Indus opposite the Ferry to beyond the South-west Frontier of the Buhawulpoor Territory, and into a Foreign Territory, or vice versâ, the Buhawulpoor Government is entitled to levy on account of River Toll, and according to the Extent of its Territory traversing, the Sum noted in the Margin - -	26	11	0¾
Ditto - ditto on Boats proceeding from the Ferry of Bakri to beyond the North-east Frontier and into a Foreign Territory, and vice versâ - -	80	1	2½
4th. On empty Boats no Duty is to be levied.			
5th. At whatever Place in the Buhawulpore Territory Merchants may stop to lay in or dispose of Cargo, agreeably to the former Treaties, they will pay the established Duties of that Place on the Purchase and Sale of Goods.			

(Signed) F. MACKESON.

Approved by the Governor General of India on the 11th October 1838.

BUHAWULPOOR.

Proposed Rates for the Navigation of the Sutlej and the Indus by Mercantile Boats (excepting the Nuwab Buhawal Khan's own Merchants and Subjects), to be paid for the Transit through the Buhawulpore Territory, dated 5th August 1840, *and sanctioned by the Government of India on the 31st of the same Month.*

Article I.—Grain, Wood, and Limestone free, as in the Lahore Territory.

Article II.—Besides the above Three Things, Duties to be levied on all Sorts of Merchandise according to Three Sizes of Boats.

Article III.—A Boat not capable of containing more than 250 Maunds of Freight, proceeding from Rajhan to Kote Mithen, to the Foot of the Hills, Rooper, Loodhianah, &c., or from Rooper or Loodhianah to Rajhan or Kote Mithen - - - *Rs.* 10
A Boat above 250 Maunds and not exceeding 500 Maunds - 20
A Boat above 500 Maunds - - - - - - 40

Article IV.—No. 1, 2, or 3 to be written in large Letters on the Boat, to show the Class to which each Boat belongs.

Dated 5th August 1840 (corresponding with 5th Jumadee-oos-sanee 1256, Hijree).

(True Translation.)
(Signed) GEO. CLERK,
Agent, Governor General.

Sanctioned by the Right Honourable the Governor General of India in Council on the 31st August 1840.

Agreement regarding the Levy of Duties on Merchandise in transit through the Buhawulpore State (except the Merchants and Mercantile Firms the proper Subjects of the Buhawulpoor State). The following Articles have been agreed to between the British and the Buhawulpoor Government dated the 11th September 1843.

1st. On Boats freighted with Merchandise going up or down the River through the Buhawulpoor Country the Duties shall be only One Half of the present fixed Rates.

2d. On Merchandise passing in any Direction by Land, no other Duties shall be levied than the following; viz^{t}.

On a Hackery laden with Merchandise - - - *Rs.* 2 0 0
On a Camel - ditto - - - - 1 0 0
On a Mule, Pony, Bullock, or an Ass, ditto - - 0 8 0

3d. Any Merchant having with him a Passport or "Rowannah," according to the Form annexed to this Agreement, shall pass safe, unmolested, and without Search by the local Officers on the Road.

4th. If any Merchant buy or sell the Merchandise at any Place or Town on the Road, he will have to pay there the usual local Duties.

5th. As there exist no Pukka Wells and Caravanseraies for the Use of Travellers on the Road from Buhawulpore to Sirsa, the Buhawulpoor Government will, throughout its Jurisdiction, at every Stage, prepare Pukka Wells and Caravanseraies for the Comfort of Travellers, as well as a Road along that Route, and keep it in order, by taking constant Care to keep it in repair.

6th. This Agreement has been drawn up in accordance with the Friendship subsisting between the Two Governments, and in order that Merchants may satisfactorily and in full Confidence engage in the Trade.

Dated 15th Shaban 1259, Hijree (corresponding with 11th September 1843, A.D.)

(True Translation.)
(Signed) R. N. C. HAMILTON.

(Seal of the Nuwab.)

Notified in the "Calcutta Government Gazette," by Order of the Right Honourable the Governor General of India in Council, on the 28th of October 1843.

CACHAR (UPPER).

Terms of Agreement concluded with Toola Ram Seenaputtee, on the 3d November, under the Orders of Government dated 16th October 1834.

First. Toola Ram foregoes all Claims to the Country between the Morehur and Dyung and the Dyung and Keopoli Rivers, from which he was dispossessed by Gavind Ram and Doorga Ram.

Second. Toola Ram is to hold the Remainder of the Country formerly in his Possession, or the Tract of Country bounded on the West by the Dyung River, and a Line, to be determined hereafter, drawn from the Baree Ford or the Dyung to a Point on the Jumoona River between the Cultivation of Seil Dhurmpore and of Duboka and the Hajaee (excluding the Two latter), by the Jumoona and Dyung Rivers North, by the Dunsira River East, and to the South and South-west by the Naga Hills and Mowheir River; and he agrees to hold the above Tract in dependence on the British Government, and to pay a yearly Tribute for their Protection of Four Pairs of Elephants Teeth, each Pair to weigh Thirty-five Seers.

Third. Toola Ram during his Life shall receive from the British Government a Stipend of Fifty Rupees a Month, in consideration of the foregoing Cessions and these Agreements.

Fourth. The British Government shall have the Right of placing Military Posts in any Part of Toola Ram's Country, and, should there be Occasion to march Troops through it, Toola Ram engages to furnish them with all the Requisites of Carriage and Provisions in his Power, he being paid for the same.

Fifth. All petty Offences committed within Toola Ram's Country he shall take cognizance of, and do Justice according to the Custom of the Country; but all heinous Crimes shall be transferred to the nearest British Court, and Toola Ram engages to bring such to Notice, and endeavour to apprehend the Offenders.

Sixth. Toola Ram shall not establish any Custom Chowkies on the Rivers forming the Boundaries of his Country.

Seventh. Toola Ram will not commence any Military Operations against neighbouring Chiefs without Permission of the British Government; and in case of being attacked, he shall report the same, and be protected by British Troops, provided the British Authorities are satisfied that the Aggression has been unprovoked on his Part.

Eighth. Ryots shall not be prevented from emigrating to and settling on either Side of the Boundary they may prefer.

Ninth. In case of failing to abide by these Conditions the British Government shall be at liberty to take possession of my Country.

(Signed) TOOLA RAM SEENAPUTTEE.

Witnesses—

BAPOOR RAM MUNTREE BURRAH PHOOKAN.
HABEERAIN MOGOOMDAR BAWOAH.
MADHORAIN RAJAH KHON.

GUICKWAR.

Translation of a Proclamation in Murathee and Goojurathee, issued by His Highness the Gaekwur on the 13th April 1840, *abolishing Suttee within his Dominions.*

SHREE MHALSA KANT,

Substituted for the Signature of the Prince.

(Seal of State of Syajee Ras.)

Proclamation by the Guickwar Government, Senakhaskhel Shumsher Bahadoor.

Be it known to all, That within this Government Women of every Caste are prohibited from becoming Suttee. It is therefore incumbent on every one to

GUICKWAR.

take notice of this Order, and act conformably thereto. Should any Females, in contravention of this Order, take Steps to perform this Ceremony, whoever may be accessory and aiding therein shall be severely punished by Government. Every one is to bear in Recollection this Injunction, and demean themselves accordingly.

Dated 10th Suffur Soor Sun 1240, corresponding with the 13th April 1840, A.D. (Signet.)

(True Translation.)
(Signed) JAMES SUTHERLAND,
Political Commissioner and Resident.

The following Rules, exempting Vessels trading between Bombay and Sind, forced into any of His Highness the Gaekwar Ports in Katteewar, by Stress of Weather, from the Payment of the Duties heretofore exacted at those Ports, were agreed to by His Highness, on the 31st October 1844.

Rule I.—Should a Boat on her Voyage between Bombay and any Port in Scinde be driven into the Mahals of this Sirkar by Stress of Weather, and land its Cargo, no Duty of any Kind, and no Port or Anchorage Fee, will be exacted, provided the Vessel remains in the Harbour only a reasonable Time. If a single Package be landed for the Purpose of Sale or Traffic, or if the Vessel refuse to pursue her Voyage when able to do so, then the full Amount of Duty shall be levied on the whole Cargo, and every Port or other Fee be also levied in the usual Manner; and the Vessel treated in every respect as if consigned to the Ports of this Sirkar's Mahals.

Rule II.—Should a Boat, under the Circumstances mentioned at the Commencement of Rule I., put into the Ports of Okamundul, &c. in so bad a State as to be obliged to discharge her Cargo into another Boat which conveys it to its original Destination, no Duty will be levied, provided nothing is landed for Sale, and provided no unnecessary Delay takes place in the sailing of the Boat with the transhipped Cargo. Damaged Goods may be landed and sold, under the Sanction of the Custom House Officers, on Payment of the usual Duties.

Rule III.—Should a Boat, under the above Circumstances, put into the Ports of Okamundul, &c., and undergo Repairs, landing her Cargo in the meantime, no Duty will be levied, provided there is no unnecessary Delay, and provided that on reshipping every Package of the original Cargo is duly accounted for, to the Satisfaction of the Custom Master of the Port.

Rule IV.—Should a Boat put into the Ports of Okamundul, &c., under the Circumstances above mentioned, and undergo slight Repairs, without discharging any Part of her Cargo, no Duty whatever will be levied, provided the Repairs do not occupy more than a reasonable Number of Days.

Rule V.—Should a Boat put into the Ports of Okamundul, &c., under the above Circumstances, at the Close of the Season, and be compelled to lay up for the Monsoon, Security will in the first place be given for the full Amount of Customs due on the whole Cargo, and all Port and Anchorage Fees shall be paid. The Goods may then be landed and warehoused, at the Expense and Risk of the Owner or Tindal of the Vessel. The original Invoice of the Cargo, or an authentic Copy, shall be deposited with the Customs Authorities, and if, on reshipping, it shall be discovered that a single Package has been opened or missing, and cannot be accounted for satisfactorily, the full Amount of Customs shall be made good, according to the Security previously given. The Goods must be re-shipped in the same Vessel which brought them, unless she be proved not seaworthy, in which Case they may be forwarded on another. All damaged or perishable Goods may be sold, under the Sanction of the Custom House Officers, and on Payment of the usual Duties.

Rule VI.—When any Doubts arise as to the Application of any of the above Rules, the Chief Gaekwar Authority of the Mahals, if unable to settle the Matter otherwise, will refer to the Political Agent, and act according to his Opinion and Advice. His Highness the Gaekwar reserves to himself the full Right of punishing any Tindals, Owners, or Supercargoes of Boats, who attempt to evade these Regulations, and to take advantage of them for the

Purpose of defrauding the Revenue of the Durbar; but should the Offender belong to Foreign Jurisdiction, the Kamdar must refer the Case to the Political Agent, and act according to his Advice; and pending the Receipt of that Officer's Reply detain the Offender in Custody. The Public must be duly made acquainted with these Rules.

Dated Ashwin Vud, 5th Sumvut 1901, corresponding with the 31st October 1844, A.D.

(True Translation).
(Signed) T. OGILVY,
Acting First Assistant Political Commissioner and Resident in Charge.

Memorandum. Under date the 19th May 1850, His Highness the Gaekwar, with reference to a similar Agreement made on the 20th and 30th December 1849 by His Highness the Jam of Nawanuggur, the Nuwab of Joonagur, the Rana of Porbunder, the Thakoor of Bhownuggur, and the Serder of Jafferabad, extended the foregoing Rules to all Vessels belonging to any Port in Katteewur or in the Territory of the British Government, with the Reservation that in the event of any Boat continuing to remain in the same Port for its own Convenience after the Return of fair Weather, or disposing of or changing any Portion of its Cargo, His Highness reserves to himself the Right of levying the customary Duties.

HILL STATES.—KOOMHARSAIN.

Translation of an Agreement subscribed to by Meea Pretum Singh of Koomharsain.

Whereas it having pleased the Right Honourable the Governor General of India to confer on me the Grant of the Thakoorae of Koomharsain, subject to the Fulfilment of certain Stipulations and Conditions herein mentioned, I, Pretum Singh of Koomharsain, do hereby agree and bind myself, my Heirs and Successors, to perform faithfully and truly the whole of the Articles contained in the said Stipulations and Conditions.

1. That I will pay to the British Government a yearly Nuzurana amounting to Company's Rupees (2,000) Two thousand, and that the said Nuzurana shall be paid by Three regular Instalments of Company's Rupees Six hundred and sixty-six Ten Annas and Eight Pies each (Company's Rupees 666 10. 8.) in the Months of April, August, and December of each Year respectively.

2. That I shall respect and maintain inviolate all Jageers and charitable Allowances as fixed by Government, and specified in the Schedule hereunto appended.

3. That I bind myself, my Heirs and Successors, to abolish all oppressive Fines, forced Contributions, and undue Exactions which may have hitherto prevailed in the above-named Thakoorae.

1st. Such as the Trial commonly known by the Term "Doobuntur," in which an Institution Fee of One Rupee is exacted from both the Plaintiff and Defendant, and after being tested by the Ordeal of lifting up a Gold and Silver Ball a Second Fee of Seven Rupees was exacted from the Party who gained the Cause and Ten Rupees from the Loser.

2d. Thek, or the receiving of a Nuzurana as Inducements for forcibly dispossessing One Individual of his Land and transferring it to another.

3d. Dund, or the exacting a Fine as a Compromise in Cases where a Female deserts her Husband, and seeks the Protection of another Individual.

4th. Chuttree, or the levying of a Fine of One Rupee upon any Individual who may slaughter a Goat, and neglect to give the Head and Shoulders of the Animal to the Chieftain.

5th. Beenah, or the Exaction of a Fine upon any Person who may kill a Musk Deer, and refuse or neglect to deliver the Musk obtained from the Animal to the Chieftain.

 4. That

HILL STATES.—KOOMHARSAIN.

4. That I will not oppress my Subjects, nor allow others to do so, but will to the best of my Ability maintain Truth and Justice throughout the Territory under my Jurisdiction, and that I will prove faithful to the British Government and to the Trust herein reposed in me, conforming to such Orders as may from Time to Time be conveyed to me through the Local Agents.

5. That I shall strictly prohibit the cruel and inhuman Practice of Infanticide throughout the Territory, and punish severely every Instance of a Violation of this Rule which may come under my Knowledge.

All the above Articles I do most solemnly agree to on my own Part and that of my Heirs and Successors.

Dated this 23d Day of June 1840 of the Christian Era.

Witnessed by (Signed in Hindevee),

(Signed in Persian) MEEA PRETUM SINGH.

DOWLUT RAM, Tehseeldar of the Putiala Hill States.

(Signed in Hindevee)

RAMDUT WUZEER.

BALKOO MAHTA.

Schedule of Jageers and Charitable Allowances.

1.	First Ranee of the late Runjore Singh	- Pension	200	0	0			
	Estimated Produce of 2 Koties -	-	50	0	0			
						250	0	0
2.	Second Ranee of do. - do	- Pension	200	0	0			
	Estimated Produce of 2 Koties	- -	50	0	0			
						250	0	0
3.	Third Ranee of do. - do.	- Pension	200	0	0			
	Estimated Produce of 2 Koties -	-	50	0	0			
						250	0	0
4.	Patum Singh and Chundun Singh, illegitimate Sons of the late Rana - -	- Pension	100	0	0			
	Estimated Produce of their Land	- -	113	8	0			
						213	8	0
5.	Gopaul Surn and Raoldoo, illegitimate Sons of the late Runjore Singh - -	- Pension	100	0	0			
	Estimated Produce of their Land	- -	32	0	0			
	Do. of 10 Kyns of Bakul Land	- -	60	0	0			
						192	0	0
6.	Concubine of the late Rana -	- Pension	100	0	0			
	Estimated Produce of 1 Kotie -	- -	10	0	0			
						110	0	0
7.	Concubine of the late Teeka -	- Pension	100	0	0			
	Estimated Produce of 1 Kotie -	- -	10	0	0			
						110	0	0
8.	Widow of the late Meea Goongooroo and Two Daughters-in-Law - -	- Pension	100	0	0			
	Estimated Produce of their Land	- -	52	0	0			
						152	0	0
9.	Meea Bisnoo, illegitimate Son of the late Meea Gobundhun Singh, Produce of Jageer - - - -					56	0	0
10.	Meea Davee, Son of the late Meea Nerunjuss, Produce of Land - - - - - - -					25	0	0
11.	Meea Hurjoo, Son of the late Meea Nath, Produce of Jageer					23	0	0
12.	Thangoo do. - do. - - - -					3	0	0
13.	Meeas Jowaladass and Akadasoo, distant Relations, Produce of their Jageer - - - - - -					12	8	0
14.	Wuzeer Davee Dut, Produce of Jageer - -					4	0	0
15.	Bukhshee Gokul do. - - - -					6	8	0
16.	Wuzeer Runneya do. - - - -					1	8	0
17.	Pulsurra Puttia do. - - - -					3	0	0
18.	Ramoo, a Servant do. - - - -					5	0	0
	Total Company's Rupees -					1,667	0	0

THULLAWUR.

Treaty concluded with the Raj Rana of Jhullawur, when that State was formed into a separate Principality out of the Kota Territory.

Raj Rana Mudan Singh having agreed to relinquish the Administration of the Affairs of the Kota Principality, guaranteed by the supplemementary Article of the Treaty of Delhi to Raj Rana Zalim Singh, his Heirs and Successors, the present Treaty is formed between the British Government and Raj Rana Mudan Sing aforesaid.

Article I.—The supplementary Article of the Treaty of Delhi bearing Date the 20th of February 1818, between Maha Rao Omed Sing Behauder, the Rajah of Kota, and the British Government, is hereby repealed.

Article II.—The British Government agree, with the Consent previously obtained from Maha Rao Ram Sing of Kota, to grant to Raj Rana Mudun Singh, his Heirs and Successors, (being the Descendants of Raj Rana Zalim Sing,) according to the Custom of Succession obtaining in Rajwarra, a separate Principality to be formed out of the Kota State and consisting of the Pergunnahs specified in the annexed Schedule.

Article III.—The British Government will confer appropriate Titles upon the Raj Rane, his Heirs and Successors.

Article IV.—There shall be perpetual Friendship, Alliance, and Unity of Interests between the British Government on the one hand, and Raj Rana Mudun Singh, his Heirs and Successors, on the other.

Article V.—The British Government engages to take Raj Rana Mudun Singh's Principality under its Protection.

Article VI.—The Raj Rana, his Heirs and Successors, will always act in subordinate Co-operation with the British Government, acknowledging its Supremacy, and engaging not to have any Connexion with the Chiefs of other States in Disputes, with which they agree to abide by the Decision of the British Government.

Article VII.—The Raj Rana and his Heirs and Successors will not enter into Negotiations with any Chief or State without the Sanction of the British Government, but their customary amicable Correspondence with Friends and Relatives shall be continued.

Article VIII.—The Troops of the Principality of Raj Rana Budun Singh, according to its Means, will be furnished at the Requisition of the British Government.

Article IX.—The Raj Rana and his Heirs and Successors shall remain absolute Rulers of the Country, and the Civil and Criminal Jurisdiction of the British Government shall not be introduced into the Principality.

Article X.—The Raj Rana, his Heirs and Successors, will fulfil the pecuniary Obligations involved in the present Arrangements of Separation and Transfer, by Assignments in Land agreeably to the appended Schedule, and abide by the Decision of the British Government in all minor Points arising out of the said Separation.

Article XI.—The Raj Rana, his Heirs and Successors, will pay Tribute to the British Government the yearly Sum of Eighty thousand Company's Rupees, by Two half-yearly Instalments of 40,000 Rupees each, viz., the Khuree on Mittee Poos Soodee Poorun Mashee, and the Rubee on Mittee Jait Soodee Poorun Mashee, commencing with the Khureef Instalment of Sumbut 1895.

Article XII.—This Treaty of Twelve Articles having been concluded at Kota, and signed and sealed by Captain John Ludlow, Officiating Political Agent, and Lieutenant Colonel Nathaniel Alves, Agent to the Governor General for the States of Rajpootana, on the one Part, and Raj Rana Mudun Singh on the other, the Ratification of the same by the Right Honourable the

THULLAWUR.

Governor General of India shall be exchanged within Two Months from the Date.

Done at Kota, this 8th Day of April 1838.

(L.S.) (Signed) J. LUDLOW,
Offg. Pol. Agent.
N. ALVES, A.G.G.

(L.S.) (Signed) RAJ RANA MUDUN SINGH.

Schedule appended to the Treaty of Pergunnahs set apart to constitute a separate Principality for Raj Rana Mudun Sing Behauder, his Heirs and Successors, under the Designation of Jhullawur.

Chichut.
Sukait.
The Chow Mukla, comprising Punchpahar, Ahere, Dig, and Gungrai.
Ihubia Patun, commonly called Ormal.
Rucheva.
Bukanee.
Bilunpoor.
Kotiah Bhelta.
Suroruh.
Rullee.
Marohur Thana.
Phool Burodi.
Chachoornee.
Kukoornee.
Chupa Barode.

The Portion of Shergurh beyond or East of the Jusmumee Reway and Shahabad.

It is to be distinctly understood that Nerpaut Sing will remove from the Territory of Jhullawur into that of Maharas, and his Lands lapse to the Raj Rana.

Dated Kota, 10th April 1838.

(L. S.) (Signed) J. LUDLOW, Offg. Pol. Agent.
(L.S.) N. ALVES, A.G.G.
(Seal of Maha Roo Ram Sing.)

Schedule of Debts to be liquidated by Raj Rana Mudun Singh, his Heirs and Successors, agreeably to the Tenth Article of the accompanying Treaty.

Debts :—

To Mungnee Ram Zonawur Mull -	6,14.476	13	3
To Ramjee Das Tunsook Das - -	4,43.821	3	6
To Mohun Ram Runkub Das - -	2,67.839	7	0

Raj Rana Mudun Singh agrees to pay on account of the above Debts, within Seven Days after Installation in his new Principality, the Sums of Three Lacs twenty-six thousand one hundred and thirty-seven Rupees Seven Annas and Nine Pies (3,26,137 7. 9.), and subsequently, within Four Years, by half-yearly Instalments, the Balance, amounting to Eleven Lacs forty-five thousand two hundred and seventeen Rupees (Rupees 11,45,217), in which is included Interest at Eight per Cent. per Mensem, or at each Fusul, as stated below, and to liquidate the entire Amount within a Period of Four Years; failing in which the British Government will have it at their Option to arrange for the Payment of the Debts, by settling a Part or Portion of the Country of Jhullawur for that Purpose, the First Instalment to be paid in the Month Kartick Soodee Poonan Mashee Sumbut 1895, and the Second Instalment in the Month Bysack Soodee Pooran Mashee Sumbut 1896. Amount of Instalments (Interest included) to be paid as follows:—

1	Instalment - - -	1,50,000
2	ditto - - -	1,50,000
3	ditto - - -	1,50,000
4	ditto - - -	1,50,000
5	ditto - - -	1,50,000
6	ditto - - -	1,50,000
7	ditto - - -	1,50,000
8	ditto - - -	95,217

Kota, 8th April 1838.

(L.S.) (Signed) J. LUDLOW, Offg. Pol. Agent.
(L.S.) N. ALVES, A.G.G.
(Seal of Raja Rana Mudun Sing.)

Treaty between Her Majesty the Queen of England and the Sultan of Johanna, for the Suppression of the Slave Trade.— Concluded at Johanna, November 8th, 1844, ratified December 10th, 1845.

Statement of the Requisitions made to His Highness the Sultan Suleem of the Island of Johanna by Sir Cornwallis Ricketts, Bart., Commander of Her Majesty's Sloop "Helena," acting under the Orders of Christopher Wyvill, Esquire, Captain of Her Majesty's Ship "Cleopatra," and senior Officer on the East Coast of Africa.	Statement of the Agreement made by us, Sultan Suleem, Son of Sultan Aluvee, with our auspicious Brother the Captain Sir Cornwallis Ricketts, Bart., Commander of Her Majesty's Sloop "Helena." (Translated from the Arabic, under the Hand and Seal of the Sultan Suleem.)
1st. The Sultan to abolish the Foreign Slave Trade for ever in his Dominions.	1st. There shall be no Dealing in Slaves in our Territory, and no Slaves shall be imported to be sold in our Country. We positively prohibit it, and forbid it absolutely.
2d. The Sultan to order the Seizure of all Vessels belonging to his Subjects found carrying on the Foreign Slave Traffic, and to seize and punish the Captain and Crew as Pirates.	2d. And I declare and command my Subjects, that all who carry off Slaves and sell them shall be seized, Captain and Crew; and to be treated in the same Manner as they who cut off Navigation (Pirates).
3d. The Sultan to punish all Persons among his Subjects serving on board Vessels dealing in Slaves who do not give Information to the Sultan or his Governors that they have been Slave-dealing.	3d. Every Vessel that goes from hence belonging to my Subjects for the Purpose of trading in Slaves, if it be done without the Order of the Owner, then Punishment shall be inflicted upon the Commander and Crew; if it be done by Order of the Owner, then he shall be punished.
4th. Vessels having Implements of Slave Trade, such as Shackles, Bolts, Handcuffs, Chains, Whips, Branding Irons, on board, to be considered the same as if found actually carrying Slaves.	4th. Every Vessel of my People shall be treated as if engaged in Traffic for Slaves on board which shall be found Chains and Fetters and Shackles of Irons in greater Number than Two or Three, sufficient for the Correction of any of the Crew who may be refractory.
5th. The Sultan to authorize British Cruizers to seize all Vessels belonging to his Subjects that may be found with Slaves, or with Slave Implements on board, after the Expiration of Four Months from this Date.	5th. I permit that there may be an Inspection for the Purpose of discovering Dealing in Slaves after Four Months.
6th. The Sultan or his Governors to provide all Vessels belonging to his Subjects with Passes (Port Clearance). Any Vessel found without such Port Clearance to be seized, according to the 5th Requisition, by any British Cruizer that may meet them.	6th. Any Vessel that may be met with at Sea which has not a written Document (a Pass), and is without a Seal such as furnishes a proper Explanation (of her Purposes), may be seized as a Dealer in Slaves.
7th. All Vessels seized by British Cruizers to be sent to the nearest or most convenient British Vice-Admiralty for Adjudication. In the event of being condemned, the Vessels	7th. When any Vessel laden with Slaves, or that has carried off Slaves, has been seized according to Law, and the Slaves, with her, and it is proved that she is engaged in the Slave Trade,

JOHANNA.

and their Cargoes to be sold for the Profit of the Two Governments, but the Slaves to be set free in a British Colony.

she may be sent to an English Port, to be there disposed of, both with respect to the Slaves and to the Value (of the Ship and other Cargo). The Slaves shall depart free. The Property shall be partitioned, and One Part shall go to the English Sultan, the other to the Sultan, that is to say, Sultan Suleem.

8th. The Sultan to at once proclaim a Law by which the Stipulations of this Engagement shall be publicly known to all his People.

8th. If it be the Will of God, these Orders will be promulgated, so that the Command may be publicly known and obeyed.

Done at Montsumolo, Island of Johanna, in Duplicate Originals, November the 8th, 1844 (the 26th of the Month of Shuwal of the Hijree).

(Signed) CORNWALLIS RICKETTS. (L.S.)
Commander of Her Majesty's Sloop "Helena."

(Signed) SULTAN SULEEM. (L.S.)

We, the undersigned, Sultan Suleem, King of Johanna, and Christopher Wyvill, Esquire, Captain of Her Britannic Majesty's Ship "Cleopatra," and senior Officer on the East Coast of Africa, being duly authorized by Her Britannic Majesty's Government, having read over and explained to each other the different Articles of the above Treaty for the Suppression of the Slave Trade, do ratify the above Agreement, and in witness hereof we have this Day signed our Names and affixed our Seals.

Be it known that Captain Wyvill of Her Majesty's Ship "Cleopatra," despatched to the Kingdom of Africa to communicate with Sultan Suleem, has held a Communication with the Sultan; and we have signed these Writings, and we have both explained and declared, and testified and mutually read and explained the Stipulations which are specified as above, for the Purpose of prohibiting all Dealings in the selling and buying of Slaves. This Agreement is definitively sealed, and Orders issued for the Punishment of Offenders, without Contradiction or Qualification; and we have ratified the Agreement by our Signature and Seal to the Stipulations which the Writing contains.

Done at Montsumolo, Island of Johanna, in Duplicate Originals, December the 10th, 1845 (on the Day of the Eed, the 10th of the Month of Zilhuj, of the Hijree of the Prophet, upon whom be Peace).

(Signed)
CHRISTOPHER WYVILL, (L.S.)
Captain of Her Britannic Majesty's Ship "Cleopatra."

(Signed)
SULTAN SULEEM, (L.S.)
Son of SULTAN ALUVEE,
Son of SULTAN HOOSEN.

Witness to the above,

(Signed) GEOFFREY T. B. HORNBY, Lieutenant.
L. W. R. DENMAN, Lieutenant Royal Marines.
} Her Britannic Majesty's Ship "Cleopatra."

Treaty of Friendship and Commerce between Her Majesty and the Sultan of Johanna. Signed at Johanna, June 3d, 1850.

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and His Highness the Sultan Suleem of the Island of Johanna, being desirous to conclude a Treaty of Peace and Friendship, and to regulate thereby the commercial Intercourse between their respective Dominions and Subjects, Her

Her Majesty has named and appointed for this Purpose Josiah Napier, Esquire, her Consul to the Comoro Islands.

His Highness the Sultan and the said Josiah Napier, Esquire, having accordingly met together, have agreed upon and concluded the following Articles:

Article I.—There shall be perpetual Peace and Friendship between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and His Highness the Sultan Suleem of Johanna, their Heirs and Successors, and their respective Subjects.

Article II.—There shall be reciprocal Freedom of Commerce between the British Dominions and the Territories of the Sultan of Johanna. The Subjects of Her Britannic Majesty may reside in and trade to any Part of the Territories of the Sultan of Johanna, to which any other Foreigners are or shall be admitted. They shall enjoy full Protection for their Persons and Properties; they shall be allowed to buy and to sell to whom they like, without being restrained or prejudiced by any Monopoly, Contract, or exclusive Privilege of Sale or Purchase whatever; and they shall moreover enjoy all other Rights and Privileges which are or may be granted to any other Foreigners, Subjects or Citizens of the most favoured Nation. The Subjects of the Sultan of Johanna shall in return enjoy similar Protection and Privileges in the Dominions of Her Britannic Majesty.

Article III.—No Tonnage, Import, or other Duties or Charges shall be levied in the Territory of the Sultan of Johanna on British or on Goods imported or exported in British Vessels, beyond what are or may be levied on national Vessels or on Vessels of the most favoured Nation, or on the like Goods imported or exported in national Vessels or in Vessels of the most favoured Nation.

Article IV.—Merchandise or Goods coming from the British Dominions in any Vessel, or imported in British Vessels from any Country, shall not be prohibited by the Sultan of Johanna, nor be subject to higher Duties than are levied on the same Kinds of Merchandise or Goods coming from any other Foreign Country or imported in any other Vessels.

All Articles the Produce of the Territories of the Sultan of Johanna may be exported therefrom by British Subjects and British Vessels on as favourable Terms as by the Subjects and Vessels of any other Foreign Country.

Article V.—The Protection of the Sultan of Johanna shall be afforded to all British Vessels, their Officers and Crews. If any such Vessels should be wrecked on the Coast of the Territories of the Sultan of Johanna, the Chiefs and Inhabitants shall succour them, and shall secure them from Plunder, and shall cause all Articles saved from the Wreck to be restored to their lawful Owners. The Amount of Salvage Dues in such Cases shall be regulated, in the event of Dispute, by Arbitrators chosen in equal Numbers by each of the Parties.

Article VI.—The Subjects of the Sultan of Johanna shall, in all their commercial Relations with Great Britain, be treated on the Footing of the most favoured Nation.

Article VII.—Each contracting Party may appoint Consuls for the Protection of Trade to reside in the Dominions of the other; but no such Consul shall enter upon the Exercise of his Functions until he shall have been approved and admitted in the usual Form by the Government of the Country to which he is sent.

Article VIII.—A Treaty having been concluded at Johanna on the 8th of November 1844, between Her Britannic Majesty and the Sultan of Johanna, for the Suppression of the Slave Trade, His Highness engages that the Ships and Vessels of War belonging to the East India Company shall be allowed to

JOHANNA.

give full Force and Effect to the Stipulations of the said Treaty, in the same Manner as the Cruizers of Her Britannic Majesty.

Done at Johanna, the Third Day of June in the Year of our Lord One thousand eight hundred and fifty (1850), and the Twenty-first Day of the Month Rujub of the Hijree One thousand two hundred and sixty-six.

(Signed) JOSIAH NAPIER,
Her Majesty's Consul for the Comoro Islands.

(Signature of the Sultan in Arabic)
I, the Sultan SULEEM, Son of Sultan ALUVEE,
Son of Sultan UL HOOSSEN.

KATTEEWAR.

KATTEEWAR.

Proclamation issued by Government under Date the 22d November 1834, *on the Subject of Female Infanticide in Katteewar.*

1. The British Government having recently had under consideration the Prevalence of Female Infanticide in Western India, is pleased to declare it to be its fixed Determination to put an end to so revolting and barbarous a Practice.

2. From Returns lately received from the Political Agent stationed in Katteewar it appears that although a considerable Degree of Success has attended the Measures adopted in that Province for the Suppression of Infanticide, the Crime is proved to be still committed by the great Disproportion observable in the Number of Male and Female Jharejas. This melancholy Fact, therefore, pressing itself upon the Attention of Government, the Right Honourable the Governor in Council considers it requisite to call upon the Chiefs of the Jhareja Tribe to adhere to and maintain within their respective Districts the Engagement they voluntarily and unconditionally entered into with Government Twenty-five Years ago, through the Medium of their Friend and Benefactor the late lamented Colonel Alexander Walker, to abandon the detestable and heinous Custom of murdering their own Offspring.

3. His Lordship in Council further requires the active Co-operation of the whole Community of Katteewar in giving increased Efficiency to the Measures adopted for the Extinction of Infanticide, the grossest Stain that ever disgraced the Human Race; and hereby declares that whoever shall afford Information sufficient to convict any Jhareja of so inhuman a Proceeding shall receive the Protection of Government, and be rewarded in proportion to the Rank and Consequence of the Party convicted. Humanity, and a due Regard to the Precepts of their Religion, should induce the Hindoo Part of the Community, in particular, to aid by every Means in their Power the Efforts of Government completely to suppress this Crime. The Hindoo Shasturs declare that he who commits Infanticide is guilty of a grievous Sin.

4. With the view of enabling Government to ascertain how far the Measures for the Suppression of Infanticide are adhered to, the Political Agent has been instructed to make a full and complete Census of the Jhareja Population of Katteewar, and the Chiefs of the Tribe are hereby called upon to aid in the framing of this Return, which, when completed, will at once enable Government to detect where the Crime is still committed. The Political Agent has also been directed to require from the Chiefs half-yearly, and himself to furnish annually, a Statement exhibiting the Number of Births, Deaths, Marriages, and Betrothals occurring within their respective Jurisdiction, and those who neglect to furnish this Statement, or who may furnish an incorrect Return, will be severely punished.

5. As a Measure of Prevention against Infanticide, Government considers it expedient to suggest to the whole of the other Rajpoot Tribes of Katteewar that they should refuse to give their own Daughters in Marriage to the Jharejas, except under a Stipulation that the Female Issue of such Marriage shall be cherished and preserved,

The

6. The Returns recently received from Katteewar show in the under-mentioned Districts such a great Disparity between the Number of Male and Female Jharejas as can only be accounted for by the continued Prevalence of the dreadful Crime in those Places:

1	Drapha - Males alive	67	Females alive -	10	Excess of Males - 57
2	Moorvee - Do.	61	Do. - -	7	Do. - 54
3	Veerpoor Kurrey Do.	52	Do. - -	10	Do. - 42
4	Mooleeladen - Do.	63	Do. - -	14	Do. - 49
5	Serang Chandlee Do.	37	Do. - -	13	Do. - 24
6	Kobra Nyagee Do.	24	Do. - -	2	Do - 22
7	Jhalleca - Do.	28	Do. - -	11	Do. - 17
8	Rajpoora - Do.	30	Do. - -	2	Do. - 28
9	Wuddalee - Do.	8	Do. - -	1	Do. - 7
10	Rajkot - Do.	15	Do. - -	3	Do. - 12

The Chiefs of these Districts are hereby warned, that should similar Results be shown from the periodical Returns hereafter to be furnished they will be severely punished for not adhering to their Engagements to renounce the Crime. It will not be deemed sufficient by Government that they themselves shall adhere to their Engagements to preserve their Female Children, but they are equally bound to secure that those Engagements shall be observed by every Member of their Tribe subject to their Authority. Should they neglect this Warning, it will become requisite for the Government to take into consideration whether any Relations can be maintained with Chiefs who act in such a Manner as to prove themselves utterly regardless of the Precepts of their Religion and of the best Feelings of Mankind. In seeking to abolish Infanticide, the British Government is not actuated by any Motive of Ambition or self-Interest, but simply by an anxious Desire to erase the foulest Stain that ever attached to the Name of Man. The Possessions of the Chiefs of Katteewar are guaranteed to them, and Protection is extended to them on certain Conditions, and it is the sincere Wish of Government that they should continue to enjoy them and all their Privileges and Immunities free from Molestation. The Compact is, however, reciprocal and mutual, and the Chiefs have stipulated that they will cease to disgrace Humanity by destroying their own helpless Offspring at the Moment of its Birth. Should they not adhere to this Condition, the Compact is broken; the Favour and Protection of Government will be withdrawn, and the severest Penalties be imposed, until the inhuman Custom is completely eradicated.

7. It is more gratifying to Government to be able to notice some of the Jhareja Chiefs in whose Districts the Crime has been wholly or in a great measure suppressed. The Jam of Noonuggur is entitled to Praise for the Progress which has been made towards its complete Extinction within his Jurisdiction, which is to be attributed to the Care taken by that Chief in enforcing a due Observance of the Engagement he entered into for its Suppression. The British Government confidently relies on his continued Exertions and Co-operation in ensuring Success to the Measures it has adopted for the Abolition of a Custom which, owing its Origin to Avarice and a mistaken Pride, reflects most seriously on the Character of the Tribe of which the Jam of Nawanuggur is in Kattewar the acknowledged Head.

8. Among the other Talooks, Government is pleased to notice in Terms of high Approbation the following Chiefs, as having ensured to themselves the Favour and Protection of Government for having adhered to their Engagements.

No.	District.	Males of and under 20.	Females.				Total.	Excess of Males.	Excess of Females.
			Married.	Betrothed.	Unbetrothed.	Deceased.			
1	Keesurra - -	12	3	2	11	1	17	0	5
2	Mengnee - -	6	0	1	5	0	6	0	0
3	Soledeer Wowree -	38	6	5	13	8	32	6	0

KATTEEWAR.

And at the same Time to hold up to the Tribe in general as an Example for Imitation the under-mentioned Jharejas, who have preserved Four and Three Daughters each:

No.	Names.	Belonging to		Number of Daughters.
		District.	Village.	
1	Jhareja Khenjee - -	Noanuggur -	Lalpoor -	Four.
2	„ Bowagee - -	„ -	Bhalwa -	Three.
3	„ Raibjee - -	„ -	Mocharda -	
4	„ Dossajee - -	„ -	Peempurdee -	
5	„ Kanturjee - -	„ -	Peepulrao -	
6	„ Dodujee - -	„ -	Suguch -	
7	„ Babajee - -	„ -	Danthana -	
8	„ Bawajee - -	„ -	Pussaivoo -	
9	„ Megrajee - -	„ -	Amra - -	
10	„ Hurbumjee -	„ -	Checkaree -	
11	„ Sughajee - -	Dharsole -	Radhun -	
12	„ Joonajee - -	„ -	Secaloo -	Four.
13	„ Vursajee - -	Gondul Dorajee	Janjinere -	Three.
14	Khurmany Roopashee -	Veerpoor Kurey	Mottia - -	Do.
15	Jhareja Lakhajee - -	Keesarra -	Wurra - -	Do.

Government have also derived the greatest Satisfaction from observing that the Returns show as many as Eighty Instances of Jharejas having preserved Two Daughters each. His Lordship in Council with the View of testifying the Sense he entertains of the meritorious Conduct of the Chiefs and inferior Jharejas above alluded to, has instructed the Political Agent at Rajkote to grant Remissions of Tribute and honorary Presents to them.

9. The British Government is pleased further to declare, that although it will always be more satisfactory to Government and more creditable to the Jharejas themselves for them to perform the first of the parental Duties without seeking pecuniary Aid from Government in defraying the Expenses of the Marriage of their Children, nevertheless that the Local Agent is authorized to receive and attend to Applications, when Circumstances render such Aid indispensable.

10. In conclusion, the Right Honourable the Governor in Council is pleased to annex to this Proclamation a Copy of the Engagement by which every Jhareja Chief of Katteewar bound himself Twenty-five Years ago to discontinue the dreadful Custom of Female Infanticide, and at the same Time to declare it to be the fixed Resolution of the British Government to maintain the same, and that any Person charged with having violated it will be dealt with in such Mode as may be deemed most expedient and conducive towards the complete Suppression of the Practice.

By Order of the Right Honourable the Governor in Council,

(Signed) C. NORRIS,
Chief Secretary.

Bombay Castle, 22d November 1834.

Engagement by the Seedee of Jafferabad for the Suppression of Suttee, dated 7th January 1838.

After Compliments,

The Cause of writing to you is this. A certain Bhatianee having arrived from Bombay and committed Suttee at Pragraee, and the Sirkar having issued Orders preventive of such a Practice, a Mohsul is upon me in order to make me answerable; and the Particulars of this Subject (the Suttee) having been reported to Government, and it having been considered as a first Instance of the Kind, for which Reason I have been pardoned, I give this Writing to the Effect that from henceforward such Measures in the Talooka will be taken so that no Person will be allowed to become Suttee in future. But if such should hereafter occur, I am responsible to any Extent the Sirkar may pronounce against me.

Signed by the Seedee.

JOONAGUR.

Engagement entered into on the 3d January 1838, by Nuwab of Joonagur, for the Suppression of Suttee within his Jurisdiction.

A. C.,

The Cause of writing to you is this. A certain Bhattianee having arrived from Bombay, and committed Suttee at Pragrye, and the Sirkar having issued Orders preventive of such a Practice, a Mohsul is upon me in order to make me answerable; and the Particulars of this Subject (the Suttee) having been reported to Government, and it having been considered as a first Instance of the Kind, for which Reason I have been pardoned, I give this Writing to the Effect that from henceforward such Measures in the Talooka will be taken so that no Person will be allowed to become Suttee in future. But if such should hereafter occur, I am responsible to any Extent the Sirkar may pronounce against me.

(Seal of the Nuwab.)

BHOWNUGGUR.

The following Agreement, dated the 8th September 1840, between the Honourable East India Company and the Thakoor of Bhownuggur Rawul Wujehsingjee Vukhut Singjee having been concluded, has been made out in Three Parts, signed and sealed, whereof One Part is to be deposited with the Government of Bombay, One Part with the Thakoor, and One in the Office of the Collector of Ahmedabad; viz.:

1st. The Thakoor, for and in consideration of the Sum of Company's Rupees (4,000) Four Thousand being paid to him by the said East India Company, and to be annually paid to him and his hereditary Successors, agrees to relinquish all Claims to any Share in the Land or Sea Customs at Gogo. He also agrees to relinquish all Claims to any Duties under the Name of "Abkaree" on Tobacco or any other Goods in that Kusha. He further agrees to relinquish all Claims to the Huk termed "Dullalee" and "Tojee Veera," together with the Huk "Bham Veera" in the said Kusha. The Thakoor, moreover, agrees to relinquish all Claims, and hereby acknowledges that he has no Right to any Huk, Luwazums, Duty, &c. in Gogo Kusha, either from the East India Company or the East India Company's Subjects, or to any Arrears on account of the above Items attendant to the 1st D. 1836.

2d. And whereas an Order was issued by the Honourable the Governor in Council of Bombay for stopping the Coinage of Money at Bhownuggur, now the Thakoor, in consideration of the annual Payment to him and his hereditary Successors by the East India Company of the Sum of Company's Rupees (2,793. 6. 5) Two thousand seven hundred and ninety-three Six Annas and Five Pies, hereby agrees to relinquish all and every Description of coining of Money of every Kind, both at Bhownuggur and its dependent Villages, as well as in his the Thukoor's Kattywar Possessions, hereby binding himself to abstain from coining either Copper or any other Sort of Coin, both in the above-mentioned Places and everywhere else, and, moreover, hereby renounces all Claims on account of the said Mint arising antecedent to 1st December 1836.

Under the above Two Articles of Agreement the East India Company consents to pay the Thakoor annually, commencing from the 1st December 1836, the Sum of Company's Rupees (6,793. 6. 5.) Six thousand seven hundred and ninety-three Six Annas and Five Pies. In witness whereof we hereunto set our Hands and Seals, John Hinde Pelly, Collector of Continental Customs and Excise, in behalf of the East India Company, on the One Part, and the Thakoor Rawul Wujesingjee on the other Part, this Eighth Day of September in the Year of our Lord One thousand eight hundred and forty (corresponding with Sumuut One thousand eight hundred and ninety-six, Bhadurwa Sood Twelfth).

(Signed) J. H. PELLY,
Collector of Continental Customs and Excise.

This Agreement was confirmed by Government on the 30th September 1840.

KATTEEWAR.

Engagement entered into by the Thakoor of Bhownuggur, the Nuwab of Joonagur, the Jam of Nowanuggur, the Rana of Porbunda, and the Seedee of Jafferabad, exempting from Payment of Duty Vessels putting into their Ports through Stress of Weather.

Translated Extracts from a Letter addressed by the Thakoor of Bhownuggur to Arthur Malet, Esquire, Political Agent in Katteewar, dated the 18th January 1846.

Your Letter, dated the 3d January 1846, has been received, and its Contents have been understood. You state, "That there is a Difficulty regarding the "Duties leviable on Boats passing to and fro from Bombay to Sind or elsewhere, which are obliged by Stress of Weather or other Cause to touch at "any of my Bunders; that Injury is thereby done to Facility of Traffic; that "Government has taken the Case of such Boats under its favourable Consideration; and that the Rao of Kutch, to meet the Wishes of Government, "framed certain Regulations on the Subject, dated 1st December 1840; that "a Copy of these Regulations was forwarded to me in a Letter dated "17th October 1844, in which I am informed that it is to my Credit to make "Arrangements for preventing Obstacles being thrown in the Way of Persons "navigating Boats, and that if I could make Regulations at my Bunders, "similar to those which are in force at the Bunders of Kutch, it would be "pleasing to Government, and beneficial to my own Interests." You have asked me to reply to this Letter. I am most willing to pay every Consideration to the Wishes of Government, and anxious to benefit the Interests of my Country, and I have therefore now sent a Copy of the Regulations in question to the Bunders of Mowa and Tuloja, that they may be enforced. I have also given a Copy to my Mootusuddee at this Place, with Instructions to act accordingly.

Dated 6th Poos-Vud 1902 (corresponding with the 18th January 1846).

(True Translation.)
(Signed) J. T. BARR,
2 Assistant Political Agent.

Translation of a Yad from His Highness the Nuwab of Joonagur to A. Malet, Esquire, Political Agent in Katteewar, dated the 19th March 1846.

Your Letter, and His Highness the Governor's Agreement of the 19th Shuval, have been received. His Highness the Rao made an Arrangement relative to the Customs on Boats, and you, on the above-mentioned Yad, wrote your Order, requiring me to make a similar Engagement. My Reply is that, according to the Copies which you sent here, I have sent Copies of them to all my Bunders, Verawul, Mangrol, &c., with Orders to abide by it.

Dated Sumout 1902, Falgoon-Vud 7th (March 19th, A.D. 1846).

(True Translation.)
(Signed) A. MALET,
Political Agent.

Translation of a Note from His Highness Jam Runmuljee of Nowanuggur to A. Malet, Esquire, Political Agent in Katteewar, dated the 22d March 1846 (Falgoon-Vud 10th Sumout 1902).

Your Yad, with the Copy of the Rules for exempting Vessels driven into Port by Stress of Weather, was received, and we had some Conversation on the Subject when you were at Nowanuggur. I now write in this Yad, that I will abide by these Rules, and will send Orders to my Bunders. This is written for your Information.

(True Translation.)
(Signed) A. MALET,
Political Agent.

Translation of a Yad from the Thakoor of Bhawnuggur to Major W. Lang, Political Agent in Katteewar, dated the 20th December 1849.

Arrangements having been formerly made for not levying the Customs on Vessels driven to and detained in any Port on account of Stress of Weather or for any other similar Reason, while going from Bombay to Kurrachee or another

any other Bunder, and vice versâ, I wrote to you on the Subject, but I now beg to add that, according to the said Arrangements, I shall not collect the Sea Customs on Vessels belonging to the Sirkar, and to the different Ports in Kateewar that may happen to come to my Bunders on account of Stress of Weather, but His Highness the Rao of Kutch having only agreed to exempt Vessels belonging to Kurrachee and Bombay from the Payment of these Customs, and not those belonging to other Ports, I shall be obliged to pay to him the Duty on such Vessels of my Bunders as may be driven into Ports belong to Kutch by Stress of Weather, and for this Reason I shall also levy the same on Vessels of Kutch, agreeably to my ancient Custom.

Dated Sumout 1906, Poush Shood 6th (corresponding with the 20th December 1849, A.D.)

Written by Suwall Laul Shamjee.

(True Translation.)
(Signed) W. LANG,
Political Agent.

Memorandum. Similar Engagements to the foregoing were entered into by the following additional Chiefs on the under-mentioned Dates:

His Highness the Jam of Nowanuggur -	On the 20th of December 1849.
" " Joonagur -	
The Rana of Porbunder - -	
The Sedee of Jafferabad -	On the 30th December 1849.

KELAT.

Treaty entered into between the Government of India and Meer Nuseer Khan, Chief of Kelat, dated the 6th October 1841.

Whereas Meer Nuseer Khan, Son of Mehrab Khan, deceased, having tendered his Allegiance and Submission, the British Government and His Majesty Shah Shooja ool Moolk recognize him the said Nuseer Khan and his Descendants as Chiefs of the Principality of Kelat-i-Nuseer, on the following Terms;—

Article I.—Meer Nuseer Khan acknowledges himself and his Descendants the Vassals of the King of Cabool, in like Manner as his Ancestors were formerly the Vassals of His Majesty's Ancestors.

Article II.—Of the Tracts of Country resumed on the Death of Meer Mehrab Khan, viz., Kutchee, Moostung, and Shawl, the Two first will be restored to Meer Nuseer Khan and his Descendants, through the Kindness of His Majesty Shah Shooja ool Moolk.

Article III.—Should it be deemed necessary to station Troops, whether belonging to Honourable Company or Shah Shoojah ool Moolk, in any Part of the Territory of Kelat, they shall occupy such Positions as may be thought advisable.

Article IV.—Meer Nuseer Khan, his Heirs and Successors, will always be guided by the Advice of the British Officer residing at the Durbar,

Article V.—The Passage of Merchants and others into Afghanistan, from the River Indus on the one Side, and from the Sea Port of Somnianee on the other, shall be protected by Meer Nuseer Khan, as far as practicable; nor will any Aggression be practised on such Persons, or any undue Exactions made, beyond an equitable Toll, to be fixed by the British Government and Meer Nuseer Khan,

Article VI.—Meer Nuseer Khan binds himself, his Heirs and Successors, not to hold any political Communication or enter into any Negotiations with Foreign Powers without the Consent of the British Government and of His Majesty Shah Shooja ool Moolk, and in all Cases to act in subordinate Co-operation with the Governments of British India and of the Shah; but the usual amicable Correspondence with Neighbours to continue as heretofore.

Article VII.—In case of an Attack on Meer Nuseer Khan by an open Enemy, or of any Difference arising between him and any Foreign Power, the

KEDAT.

British Government will afford him Assistance or good Offices, as it may judge to be necessary or proper for the Maintenance of his Rights.

Article VIII.—Meer Nuseer Khan will make due Provision for the Support of Shah Nuvaz Khan, either by Provision, to be paid through the British Government, on Condition of that Chief residing within the British Territory, or by Grant of Estate within the Kelat Possessions, as may hereafter be decided by the British Government.

Done at Kelat this 6th Day of October, A.D. 1841, corresponding with the 20th of Shaban A.H. 1257.

(Seal.) (Signed) AUCKLAND.

Ratified and signed by the Right Honourable the Governor General of India in Council at Fort William in Bengal, this Tenth Day of January One thousand eight hundred and forty-two.

(Signed) T. H. MADDOCK,
Secretary to the Government of India.

(A true Copy.)
(Signed) W. GREY,
Officiating Under Secretary to Government of India.

KOLHAPOOR.

KOLHAPOOR.

Proclamation issued on the 11th March 1841 by his Highness the Raja of Kolhapoor, Soorsun Ihide Arbyne Myatyne Wu Uluff, prohibiting Suttee in that Territory.

Know all our Subjects, the British Government, considering the Rite of Self-immolation, as performed by Females, inhuman, has abolished its Performance within their Territory, and accordingly recommended the same to us. We have considered on the Subject, and have resolved to abandon the Rite within our Rule. We, therefore, proclaim that no Person perform Suttee within our Dominions. Should any Female resolutely determine on performing Suttee, it is incumbent on all the respectable People of the Village to which she belongs, as also her Neighbours and Wutundars and Kumavisdars to refrain from lending her any Aid, and to use their Remonstrance to induce her to abandon the Resolution; they should also ascertain the Cause of her wishing to perform Self-immolation, whether it is owing to Grief or otherwise, and a Promise should be held out to her of Relief being afforded. The Person or Persons so preventing her will report the Matter to the Head of the Village, who will communicate the same to the Mamlutdar, and he will make the same known to us, when he will take Measures in accordance with the Usage of her Caste.

7th Sufur (corresponding with A.D. 11th March 1841).

(True Translation.)
(Signed) A. N. SHAW, (Seal.)
Acting Political Agent, Southern Mahratta Country.

KOTA.

KOTA.

Treaty between the British Government and Maha Rao Ram Sing of Kota.

Article I.—Consequent upon the Relinquishment by Raj Rana Mudun Sing of the Administration of the Affairs of the Kota Principality, guaranteed by the Supplementary Article of the Treaty of Delhi to Raj Rana Zamil Sing, his Heirs and Successors, Maha Rao Ram Sing assents to the Repeal of the said Article.

Article II.—With the Consent of the British Government, the Maha Rao agrees to cede the Pergunnahs specified in the annexed Schedule to Raj Rana Mudun Singh's Heirs and Successors.

Article III.—The Maha Rao, his Heirs and Successors, will fulfil the pecuniary Obligations arising out of the present Arrangements of Separation and Transfer, agreeably to the appended Schedule.

Article

Article IV.—The Maha Rao agrees for himself, his Heirs and Successors, to pay the Tribute as heretofore paid by the Kotah State, with the Exception of the Sum of Company's Rupees Eighty thousand per Annum, which the British Government have agreed to receive from Raj Rana Mudun Sing, his Heirs and Successors, the First Payment to be made by the Raj Rana at the Beginning of the Sumbut, Year 1895. The Second half-yearly Instalment at present due on account of the Fusul Rubee for Sumbut 1894 will be paid in full, viz., Rupees 1,32.360 by the Principality of Kota.

Article V.—The Maha Rao agrees for himself, his Heirs and Successors, to maintain an auxiliary Force, to be commanded and paid by British Officers, should the British Government decide that the Measure is expedient; it being clearly understood that the Existence of such a Force shall in no way interfere with the Maha Rao, his Heirs and Successors, Exercise of Power in the internal Administration of the Affairs of the Kota State.

Article VI.—The Expense of such Force shall never exceed Three Lacs of Rupees per Annum.*

Article VII.—If the Force shall be raised, the Funds for its Maintenance shall be paid to the British Government by the Administration of the Maha Rao, his Heirs and Successors, in Two half-yearly Instalments, along with the Tribute, and the Period for the First Payment will be fixed by the British Government.

Article VIII.—It is to be clearly understood that all the Stipulations contained in the Treaty concluded at Delhi between the British Government and Maha Rao Omed Singh Behauder, on the 26th of December 1817, which are not affected by the Provisions of the present Treaty, shall remain in full Force.

Article IX.—The foregoing Articles of Treaty having been concluded between the British Government and Maha Rao Ram Singh of Kota, and signed and sealed by Captain John Ludlow, Officiating Political Agent, and Lieutenant Colonel Nathaniel Alues, Agent to the Governor General for the States of Rajpootana, on the One Part, and Maha Rao Ram Singh on the other, the Ratification of the same by the Right Honourable the Governor General shall be exchanged within Two Months from this Date.

Done at Kota, this 10th Day of April 1838.

( ) (Signed) J. LUDLOW,
Offg. Pol. Agent. (Seal of Maha
( ) N. ALWES, Rao Ram Sing.)
A. G. G.

Schedule, appended to the Treaty, of Pergunnahs set apart to constitute a separate Principality for Raj Rana Mudun Singh Behauder, his Heirs and Successors, under the Designation of Jhullawur.

Cheehat.

Comprising
Punchpahar.
Ahore.
Dig and Gungrar.

Jhulra Puton, commonly called Ourmd.
Renchwa.
Bekunee.
Delumpore.
Sukait.
The Chaur Muhla.
Kotrah Bhutta.
Surerah.
Ruthaee.
Monhur Thanah.
Phool Burode.
Chuchoornee.
Kunkoorney.
Cheepee Burode.

The Portion of Shugurh beyond or East of the Purwanor Newaj and Shahabad.

* In September 1844 a Modification was made in the Sixth Article of the Treaty by a Reduction of the Sum demandable on account of the Contingent from Three to Two Lacs of Rupees per Annum.

KOTA.

It is to be understood that Nerput Sing will remove from the Territory of Jhullawur into that of the Maha Rao, and that his Lands lapse to the Raj Rana.

Kota, 10th April 1838.

( ) (Signed) J. LUDLOW,
Offg. Pol. Agent. (Seal of Raj
( ) N. ALVES, Ram Mudun Sing.)
A. G. G.

Schedule appended to the Treaty of Debts for Liquidation by the Maha Rao, his Heirs and Successors, agreeably to the Third Article of the said Treaty.

	RS.	AN.	P.
To Pundit Lallajee Ramchund	9.27.364	15	6
Gordhun Nathjee	30.643	5	6
Bythal Nathjee	3.75.176	0	0
Lalla Soogum Chund	56.196	1	0
Juggurnuth Leeta Ram	1.00.825	4	9
Sheo Lal of Punwar	10.033	4	0
Kishoo Ram Byjnath	2.41.747	12	9
Gobind Das Ramgopal	20.441	1	3
Gunesh Das Kishnajee	20.281	9	9
Moujee Ram Molchund	3.893	12	6
Daljee Munee Ram	4.57.796	0	0
Kunhee Ram Bohranath	40.819	1	0
Bohra Kameshur	47.703	8	6
Sobha Chund Motee Chund	15.671	2	9
Sheojeu Ram Oodee Chund	348	7	3
Bhug Chund of Budoura	547	2	6
Bohra Sree Chund Gungaram	6.383	2	3
Mohun Ram Hur Lal	1.134	1	9
Nund Ram Peerolal	7.473	13	0
Oomed Ram Bhyroo Ram	9.771	9	0
Gopul Dass Bunmalee Dass	2.908	13	0
Sah Guwun Ram	835	14	0
Saujan Mal Shir Mal	24.487	8	0
Mohun Lal Bued	55.423	13	0
Saligram	14.554	0	0
Luchmungeer Hureeger	10.901	0	0
Bohra Ddoodjee Khanjee	11.588	6	6
Sah. Munguljee	8.948	5	3
Sah. Idameer Bued	1.09.617	10	6
Dooljee Chund Ootum Chund	10.195	10	0
Mudhoo Makoond	1.095	13	9
Bohra Balee Bhan	525	11	3
Buktawur Mull Buhadoor Mull	182	15	9
Chugun Kaloo Nugur	50.000	0	0

The above Claims will be individually satisfied by the Maha Rao, after due Inquiry, agreeably to the Circumstances of each. The Maha Rao will also settle any other just Debts, should they exist, that may on Inquiry prove to be justly chargeable to the Kota State.

Kota, 10th April 1838.

( ) (Signed) J. LUDLOW,
Offg. Pol. Agent. (Seal of Maha
( ) N. ALVES, Rao Ram Singh.)
A. G. G.

Treaty concluded by the Honourable Company with the Kutch State, under Date the 20th September 1832.

Treaty between the Honourable East India Company and Shree Maharaj Mirza Rao Desuljee, his Heirs and Successors, concluded by Lieutenant Colonel Henry Pottinger, Resident in Kutch, on the Part of the Honourable Company, and Jharejas Chandabhoy of Nagurcha, Dasajee of Kotree, Pragjee of Mohara, Naronjee of Mhow, Deeda Bhojrajee, and the Minister Dewan Lukhmedass Wullubhjee, on the Part of His Highness the Rao.

Whereas the Right Honourable John Earl of Clare, Governor in Council of Bombay, is of opinion that by the Treaties now in force a greater Sum is required from Kutch than the Resources of that Principality can afford, as a Proof of which there are now due to the British Government by the Kutch Durbar Arrears amounting to 9,75.000 Korees, and which the Kutch Government is unable not only to liquidate, but even to discharge the annual Amount stipulated by former Treaties for the Pay of the Troops and on account of Anjar; the Two Governments have therefore agreed to modify existing Treaties in the Manner written in this Engagement, which is dated at Bhooj, on this 20th Day of September 1832, being the 11th Day of Bhadurura Vud 1889, Sumvut.

Article I.—The First and Second Articles of the Treaty of the 21st May 1822 are maintained in force only as described in the succeeding Articles of the present Treaty, and the Contracting Parties do now engage as follows:

Article II.—The Honourable East India Company's Government hereby remits (subject to the Condition specified in the Fourth Article) the Equivalent for Anjar, viz., 88,000 Ahmedabad Sicca Rupees per Annum, fixed by the First and Second Articles of the Treaty of the 21st May 1822, together with all Arrears now due on that as well as on any other Account by the Kutch Durbar to the British Government, or which shall be found due on the Settlement of the Accounts for the past Year, that is the Sumvut 1888, which terminated on the 1st Day of July last.

Article III.—His Highness the Rao Shree Desuljee, his Heirs and Successors, solemnly agree, that the Funds stipulated by the Sixth Article of the Treaty of October 1819 to be appropriated for the Pay of the Kutch subsidiary Force, but which it is hereby declared are never to exceed the Amount of Two Lacs of Ahmedabad Sicca Rupees per Annum, shall be hereafter regularly, without Fail, and under any Circumstances whatever, discharged by Four (4) quarterly equal Instalments, viz. on the 15th Days of January, April, July, and October of each Year.

Article IV.—The Kutch Government further engages, that in the event of the British Troops in that Principality being greatly diminished, and the necessary Payment on account of them being similarly lessened, so as to reduce it below the Amount of the above remitted Anjar Equivalent, that is, 88,000 Ahmedabad Sicca Rupees per Annum, or in the event of the entire Removal of the Troops from Kutch, His Highness the Rao, his Heirs and Successors, shall still be responsible in either Case for making to the British Government an annual Payment amounting on the whole to not less than the above-recited Anjar Equivalent or Ahmedabad Sicca Rupees 88,000.

Article V.—All existing Stipulations and Engagements which have been entered into by former Treaties between the Honourable East India Company's

Government and the Government of Kutch, and which shall not have been altered or modified by the present Treaty, are to remain in full Force.

Done at Bhooj, this 20th Day of September A.D. One thousand eight hundred and thirty-two.

(Signed) HENRY POTTINGER, Lieut.-Col., Resident in Kutch. (Large Seal of the Kutch State.)

(Signed) Jhareja CHANDABHACE of Nagureha. Jhareja PRAGJEE of MOTURA.
„ DOSAJEE of Kotree. „ DEDA BHOJRAJEE.
„ NARUNJEE of Mhou. „ LUKHMEEDASS WULLUBHJEE.

(Signed) W. BENTINCK.
E. BARNES.
C. T. METCALFE.
A. ROSS.

(The Company's Persian Seal.)

Ratified by the Right Honourable Governor General in Council at Fort William in Bengal, this Twenty-third Day of April A.D. 1833.

(Signed) W. H. MACNAGHTEN,
Secretary to the Government.

Treaty concluded between the Honourable East India Company and the Government of Kutch, under Date the 5th July 1834.

Whereas by the Fourth Article of the Treaty concluded at Bhooj on the 13th Day of October 1819 it was stipulated that a Regency should be formed, with full Power to transact the Affairs of the Kutch Government until His Highness Mirza Rao Shree Desuljee should have completed his Twentieth Year: And whereas His Highness will not attain the above described Age until on or about the 3d Day of August 1835; nevertheless the British Government, desirous of affording to His Highness a strong Proof of its Consideration and Friendship, has consented to a Modification of the above Stipulation, and this Treaty has been this Day entered into by Lieutenant Colonel Henry Pottinger, Resident in Kutch, &c., on behalf of the Honourable East India Company, and by the undersigned Jharajas, &c., on behalf of the Rao of Kutch, in virtue of full Powers intrusted to them by their respective Governments.

Article I.—The Period of the Minority of His Highness the Rao ceasing shall be altered from the Completion of his Twentieth Year to Ashadh Shood Beej Sumvut 1891 (corresponding with the 8th Day of July 1834, A.D.), on which Day the Functions of the Regency shall terminate, and His Highness shall be placed in charge of the Government of his Country, under the constitutional and established Advice of his Ministers and the Members of the Jhareja Bhayat.

Article II.—With a view to the Welfare and Prosperity of the State of Kutch, and also to relieve His Highness Mirza Rao Shree Desuljee from all Vexation and Annoyance on the Subject, the British Government reserves to itself, agreeably to the Second Article of the Treaty of October 1819, the entire Management and Control, through the Resident in Kutch, of the Ex Rao Bharmuljee, and will permit no Interference on his Part in any Act of the Kutch Government.

Article III.—All existing Engagements between the Two States not modified or altered by this Treaty are to be considered in full Force and Efficiency.

Done at Bhoog on the 5th Day of July 1834 (corresponding with Jesht Vud, 14th Sumvut 1891).

(Signed) Jhareja KHANGARGU of Roha. Jhareja GOORJEE of Sootree.
„ CHANDAJEE of Nagurcha. „ SAHEBJEE of Ninjan.
„ DOSAJEE of Kotree. „ PRAGJEE of Mohtalla.
„ PRAGJEE of Mhou. „ JEMULJEE of Bhara.
„ SOOMRAJ of Jera. „ RYABJEE of Mohtara.

(Signed) W. BENTINCK.
F. ADAM.
W. MORRISON.
E. IRONSIDE.

Memorandum. This Treaty was ratified by the Right Honourable the Governor General of India in Council on the 12th September 1834.

Translation

Translation of a Proclamation issued on the 6th February 1836 *by His Highness Maha-Rao Shere Desuljee Rao of Kutch, prohibiting the Slave Trade within His Highness's Territory.*

Be it known to the principal Merchants of Moudwee, and every other Merchant as well as Trader in Kutch, whether belonging to it or only trading thereto, to all Navigators of Vessels, and to the Inhabitants of Kutch generally, that if any Slaves, Negroes, or Abyssinians shall be brought for Sale to any Seaport in Kutch after the Middle of July next, the Vessel conveying them shall be confiscated, and its Cargo shall become the Property of this Government (Durbar). No Petition for its Restoration shall be listened to; and further the Offenders shall be brought to condign Punishment, whether they belong to Kutch or to another Country. There will be no Departure from this Resolution. A Vessel which brings Slaves shall be seized, and summary Punishment inflicted on those who navigate her.

The British Government have made Arrangements to repress the Trade in Slaves throughout the adjacent Countries, and it has instructed the Officers commanding its Ships to seize and retain all Vessels bringing Slaves; I therefore strictly prohibit, after the Date before mentioned, any more Slaves being brought into this country. Let all my Subjects discontinue this Custom, and take heed of this Proclamation, and look to their Interests and Welfare by attending to it.

Given at Bhooj, this 5th Maha Vut Sumvut 1892 (corresponding with A.D. the 6th Day of February 1836.)

(Large Seal of His Highness the Rao of Kutch.)

(True Translation.)
(Signed) A. Burnes,
Asst. Resident in charge of Bhooj Residency.

Renewed Engagement entered into by the Jhareeja Chiefs of Kutch, under Date the 23d March 1840, *renouncing Female Infanticide.*

The Writing of Jhareja Rahebyee, Chief of Kotara, is this:—In the Year of Sumvut 1875 (A.D. 1819) there was a Treaty made between the Durbar of Kutch and the English Government. In the Seventeenth Article of that Treaty it was stipulated that we the Jharejas would no longer destroy our Female Children, and in Sumvut 1891 (A.D. 1835) we renewed our Engagement to the Durbar on this Subject. Now the Two Governments have no Confidence in the Fulfilment of our Engagements, therefore we have been summoned and required to consider the following Arrangement:—

First Article.—An accurate Account of all the Sons and Daughters born in the Bhayat shall be rendered yearly to the Durbar according to a set Form.

Second Article.—Whenever a newly-born Child is destroyed among the Bhayat the Chief shall give Information to the Durbar, within the Space of Fifteen Days, in order that the Murderer may be visited with Punishment, by Fine or otherwise. If the Chief conceals any Instance of the Crime, or neglects to take such Measures as are sure to prevent its Concealment from himself, and Information of its having been committed reaches the Durbar from another Quarter, then the Chief himself shall submit to be heavily fined. It therefore behoves the Chief to take good Precautions, and whenever it is ascertained that the Wife of a Jhareja has been pregnant, and the Child is stated to have been born prematurely, or to have died naturally, in such Case Four respectable Men shall take cognizance of the Facts, and their Verdict shall be reported to the Durbar within Fifteen Days.

Third Article.—The Durbar will keep the Amount of all Fines inflicted under the Second Article in a separate Fund, out of which Assistance will be given to any poor Man who is marrying his Daughter, on a Representation of the Circumstances being made by the Chief.

Fourth Article.—One or Two Mehtas from the Durbar will go round the Country, and when they arrive in any of the Villages the Chief will cause

accurate Lists of all the Sons and Daughters to be made out for the Information the Two Governments.

To the above Four Articles I do hereby agree in behalf of myself and my Posterity to every Generation.

Dated Bhooj, 23d March 1840.

(Signed) Jhareja RAHEBJEE of Kotara.

Memorandum. A similar Engagement was on the same Day entered into by the under-mentioned Chiefs :—

Jhareja Chandabhaee of Nogercha.
Jhareja Soomrajee of Tera.
Jhareja Khingarjee of Roha.
Jhareja Soomrajee of Mootara.
Jhareja Gorjee of Sooturee.
Jhareja Kuliansingh of Airysir.
Jhareja Humeerjee of Roturee.
Jhareja Momyajee of Gujoor.
Jhareja Humeerjee of Sandan.
Jhareja Lukajee of Assombua.
Jhareja Assargajee of Nureeya.
Jhareja Jeehajee of Kheroee.
Jhareja Gaujee of Furadee.
Jhareja Nathajee of Bidra.

The following Rules were on the 8th October 1851 established by his Highness the Rao of Kutch, exempting, under certain Circumstances, Vessels belonging to the Ports of Bombay, of his Highness the Gaekwar, and of the Chiefs of Katteewar, from Payment of Duties on Goods.

Translation of a Memorandum from his Highness Rao Desuljee to Kaibharee Koosulchund Hunsraj Mandvee, Aso Sood 14th St. 1908, A.D. 8th October 1851.

The following Rules for the Exemption from Payment of Duties by Vessels driven by Stress of Weather into any of my Ports, whilst on their Voyage between Bombay and Sinde, are in supercession of those established in the Year St. 1897, Magsur Sood 8th, 2d December A.D. 1840.

Rule 1st.—Vessels from or belonging to the Ports of Bombay, or those under the Gaekwar Government, Joonagur, Nowanuggur, Bhownuggur, Porbundee, Jafferabad, and Mangrol, trading with any Ports under the English Government, driven by Stress of Weather into Mandvee, or any other of my Ports, shall, providing they depart without having landed their Cargo or any Portion of it, be exempt from Payment of Duty on the same, with the Exception of a Charge of Five Korees, which is to be levied as a Fee on all Vessels under the foregoing Circumstances.

Rule 2d.—A Vessel driven into Mandvee, &c. under the Circumstances above detailed, requiring such Repairs as will involve the Necessity of landing her Cargo, a Time will be fixed under which the Repairs must be completed and the Cargo re-shipped, when no Duty will be charged, provided that during that Time no Attempt be made either by the Tindal, the Owners of the Boat, or their accredited Agents, to defraud me of Custom Duties by the surreptitious Sale of any Portion of the Cargo.

Rule 3d.—A Vessel driven into Mandvee, &c. under the foregoing Circumstances, and being found unseaworthy, her Cargo may, within a specific Time, be transhipped free of Duty Charges.

Rule 4th.—Should a Boat be driven into Mandvee, &c. at the Close of the Season, and be compelled to lay up for the Monsoon, Security must in the first instance be given for the full Amount of Customs on the whole Cargo, when the Goods may be landed and warehoused at the Expense and Risk of the Owner or Tindal of the Vessel. The original Invoice of the Cargo, or an authentic Copy, shall be deposited with the Custom Authorities at the opening of the Season. The Goods must be re-shipped on board the Vessel which brought them, unless she be proved unseaworthy.

Rule 5th.—Should it be proved that the Tindal or Owner of a Vessel driven into Mandvee, &c. attempt to defraud the Custom Authorities of Duty by the Sale of any Portion of the Cargo, or should they, without satisfactory Reason, fail to sail within the Period assigned for the Completion of the Repairs, Duty will be chargeable to the full Value of the Cargo; or should less be re-shipped than was originally landed, or any Portion of the Cargo have been opened, and a most satisfactory Explanation of the Cause for so acting not be given, Duty will be charged on the whole Cargo.

All perishable or damaged Articles may be sold under the Sanction of the Custom House Authorities, on Payment of the usual Duty.

Rule 6th.—Vessels driven into Mandvee, &c. under Circumstances already set forth, and strictly observing the Rules now laid down, shall be allowed to depart on the Payment of Five Korees (5) only, but the Infringement of any One of the Rules now established, either by the Tindal, the Owner of the Vessel, or any One of her accredited Agents, shall involve the Penalty of Payment of Duty on the Value of the Cargo.

Previous to punishing the Breakers of the Law now promulgated, their Case must be reported to me for Consideration, the Offenders in the meantime providing approved Security for their Appearance to answer any Charge that may be preferred against them, in default of which they are to be retained in Confinement.

The above Rules are to be made public, and have effect from the 27th October 1851.

(Signed) RAO DESULJEE.

(True Translation.)
(Signed) G. HARDING, Lieutenant,
Offg. Assistant Political Agent in Kutch.

(A true Copy.)
(Signed) G. LE GRAND JACOB,
Political Agent in Kutch.

MAHEE AND REWA KANTA.

AHMEDNUGGUR.

Translation of a Paper addressed to Captain Outram, Acting Political Agent, Mahee Kanta, by Maharaj Prithee Singjee Kurumsingjee.

In your Letter to me, dated 18th February 1836, you informed me that it was the Intention of the British Government to restore my Throne and Kingdom to me if I would subscribe to certain Conditions therein enumerated; to these Conditions I agree, as follows:—

1. I will abide by the same Agreement that was entered into in 1812 with the British Government.

2. From this Time forward neither I, nor my Children, nor my Posterity, will perform the Ceremony of Suttee.

3. I will appoint a respectable and active Minister to manage the Business of my State, subject to the Approval of the British Government.

4. I will pay my Ghansdana, and any Balance that may be due to His Highness the Gaekwar, through my Nishadar, Oomedsing Barot of Putun, and in future I will continue my Nisha as heretofore.

5. The Expenses of the Individuals confined at Sadra on account of the Suttee shall be defrayed by me.

6. I will retain no Arabs, Mukranees, Purdesses, or others, whether Horse or Foot, except those that are old Servants of my House.

7. If there should be any Quarrel between any of my Thakoors and any Village, I will make known the same to the Political Agent, and as he shall advise so will I do.

8. I will not attack the Thakoor of any Village without the Permission of the Political Agent.

KUTCH.

9. My Minister, Mahadjee Soobahoot, is guilty in the Affair of the Suttee. I will not give him Shelter within my Territory.

I will act according to what I have written above.

In Maharaj Prithee Singjee's Handwriting.

What is written above is correct.

(Signed) TUKHUTSINGJEE.

18th February 1836, Ahmednuggur.

(True Translation.)
(Signed) J. OUTRAM,
Acting Political Agent.

LOONAWARA.

Engagement entered into on the 16th April 1840, by Mahrana Futteh Singjee, Chief of Loonawara, with A. Remington, Esq., First Assistant to the Political Commissioner for Guzerat.

Having taken into consideration the Subject brought to my Notice, regarding the Abolition of Suttee, I have, conformably thereto, issued a Proclamation to inform the People residing in my Districts, and will further make suitable Arrangements in the Matter.

Dated the 16th April 1840.

(Seal of the Chief of Loonawara.)

Engagement by the Rajah of Baria against Suttee.

Translation of a Note addressed by Maharawul Pruthirajee of Baria to A. Remington, Esq., Officiating First Assistant Political Commissioner for Guzerat, dated Chytra Vud 11th Sumvut 1896, or the 28th April 1840. A.D.

Having taken into consideration the Subject brought to my Notice regarding the Abolition of Suttee, I shall enjoin its Discontinuance in my Towns and Villages, and prohibit its future Observance.

(Seal of Maharawul Pruthirajee.)

Dated Chytra Vud 11th Sumvut 1896 (corresponding with the 28th April 1840, A.D.)

Engagement by the Chief of Bhadurwa against Suttee.

Translation of a Note addressed by Thakoor Jalum Sing of Bhadurwa to A. Remington, Esq., Officiating First Assistant Political Commissioner for Guzerat, dated Chytra Shood 7th Sumvut 1896, or the 8th April 1840, A.D.

Having taken into consideration the Subject brought to my Notice regarding the Abolition of Suttee, I will, agreeably to the Wishes of Government, prohibit Suttee in my Territory.

(Signed) JALUM SING.

Dated Chytra Shood 7th Sumvut 1896, corresponding with the 8th April 1840, A.D.

Translation of a Note addressed by Maharavul Goomansinjee, Chief of Chota Oodepoor in the Rewa Kanta, to A. Remington, Esquire, Officiating First Assistant to the Political Commissioner for Guzerat, and Resident at Baroda, dated Chytur Wud 5th Sumvut 1896 (22d April 1840 A.D.)

Having taken into consideration the Subject brought to my Notice regarding the Abolition of Suttee, I shall, agreeably to the Suggestion contained in your Note, enjoin its Discontinuance in the State of (Chota) Oodepoor.

(Seal of the Chief of Oodepoor.)

Dated 22d April 1840.

Engagement

Engagement by the Rajah of Rajpeepla against Suttee.

Translation of a Note addressed by Maharana Veresaljee, Rajah of Rajpeepla, to A. Remington, Esquire, Officiating First Assistant Political Commissioner for Guzerat, dated Vyshakh Shoqd 8th Sumvut 1896 (corresponding with the 9th May 1840, A.D.)

I have learnt the Contents of your Letter on the Subject of the Abolition of Suttee with much Pleasure, and shall make suitable Arrangements to prohibit the Practice within the Districts of my State.

(Seal of the Raja of Rajpeepla.)

(True Translation.)
(Signed) A. REMINGTON,
Officiating First Assistant Political Commissioner.

KUTCH.

Proclamation by the Rajah of Rajpeepla against Suttee.

(Large Seal.)

Proclamation issued by the Raja of Rajpeepla, dated Shrawun Shood, 8th Sumvut 1896. (A.D. 13th August 1842.)

Know all Strangers, Kamdars, Disaees, Patells, Brahmins, Merchants, and all Subjects of the Rajpeepla State, that the Company's Government has prohibited any Woman of any Caste from performing the Rite of Suttee, and that an Arrangement of that Nature was made by this Government in the Month Vyskakh Sumvut 1896, as you are all aware. But it is to be lamented that the Widow of Vishwanath Bhana, Bramin, lately became Suttee without the Permission of this Government, and I therefore again acquaint you that this Government forbids the Rite of Suttee, and commands you to bear in mind this Order, and to conform thereto. If any Woman shall, in the Face of this Proclamation, perform Suttee, her Accomplices shall be punished by this Government, and no Persons therefore must allow the Act. Let every Person remember and obey this Order.

(Seal of the Raja of Rajpeepla.)

(True Translation.)
(Signed) T. OGILVY,
Second Assistant Political Commissioner and Resident.

Translation of a Note addressed by Rana Bhowanee Singjee of Soonth to A. Remington, Esq., Officiating First Assistant Political Commissioner for Guzerat, dated 12th May 1840.

Having taken into consideration the Subject brought to my Notice regarding the Abolition of Suttee, I will make Arrangements in my Territory to prohibit the future Observance of Suttee.

(Seal of the Rana of Soonth.)

(True Translation.)
(Signed) A. REMINGTON,
Officiating First Assistant Political Commissioner.

WANKANEER.

Translation of a Note addressed by Thakoor Sirdar Sing of Wankaneer to A. Remington, Esq., Officiating First Assistant Political Commissioner for Guzerat, dated Vysack Shood 7th Sumvut 1896, or the 8th May 1840.

Having taken into consideration the Subject brought to my Notice regarding the Abolition of Suttee, I will prohibit the Practice in my Districts, and make suitable Arrangements for its Discontinuance.

(Signed) SIRDIR SING.

(True Translation.)
(Signed) A. REMINGTON,
Officiating First Assistant Political Commissioner.

LAHORE.

Treaty concluded between Maharajah Runjeet Sing and Shah Shooja-ool-Moolk, dated 12th March 1833.

Preamble.—Relations of Friendship having been firmly established between Maharajah Runjeet Sing and Shah Shooja-ool-Moolk, so that there neither is nor ever shall be any Alienation or Difference of Interest existing between them, they agree to adopt the following Articles in consideration of the Terms of Goodwill and Friendship by which they are reciprocally actuated.

1. Shah Shooja-ool-Moolk disclaims all Title on the Part of himself, his Heirs, Successors, and all the Suddozages, to whatever Territories lying on either Bank of the River Indus may be possessed by the Maharajah, viz., Cashmere, including its Limits East, West, North, and South, together with the Fort of Attock, Chetch, Hezara, Khebel, Aub with its Dependencies on the Left Bank of the aforesaid River, and on the Right Bank Peshawur, with the Eusefzye Territory, Kheteks, Hesht Nagor, Meehnee, Cohaut, and all Places dependent on Peshawur as far as the Khyber Pass, Bennoo, the Vezeeree Territory, Dour, Tonk, Gorauk, Kalabagh, and Kushal Ghur, with their dependent Districts, Dera Ismael Khan and its Dependency, with Dera Ghazee Khan, Kote Mitthun, and their dependent Territory, Sirghur, Heren, Dajel, Hajeepore, Rajenpore, and the Three Ketches, as well as Manhera with its District, and the Province of Mooltan situated on the Left Bank. These Countries and Places are considered to be the Property and to form the Estate of the Maharajah; the Shah neither has nor will have any Concern with them; they belong to the Maharajah and his Posterity from Generation to Generation.

2. The People of the Country on the other Side of the Khyber will not be suffered to commit Robberies or Aggression, or any Disturbances on this Side. If any Defaulter of either State who has embezzled the Revenue takes Refuge in the Territory of the other, each Party engages to surrender him.

3. Agreeably to the Treaty established with the British Government and the Maharajah, no one can cross from the Left to the Right Bank of the Sutledge without a Passport from the Maharajah. The same Rule shall be observed regarding the Passage of the Indus, whose Waters join the Sutledge, and no one shall be allowed to cross the Indus without the Maharajah's Permission.

4. Regarding Shikarpore and the Territory of Sinde lying on the Right Bank of the Indus, the Shah shall abide by whatever may be settled as right and proper, in conformity with the happy Relations of Friendship subsisting between the British Government and the Maharajah, through Captain Wade.

5. When the Shah shall have established his Authority in Cabool and Candahar, he will annually send the Maharajah the following Articles; viz. Fifty-five high-bred Horses of approved Colours and pleasant Paces, Eleven Persian Scimitars, Seven Persian Poignards, Twenty-five good Mules, Fruits of various Kinds, both dry and fresh, Sirdars or Musk Melons of a sweet and delicate Flavour (to be sent throughout the Year) by the Way of Cabool River to Peshawur, Grapes, Pomegranates, Apples, Quinces, Almonds, Raisins, Pistahs or Chronuts, an abundant Supply of each, as well as Pieces of Satin of every Colour, Chogas of Fur, Kimkhabs wrought with Gold and Silver, and Persian Carpets, altogether to the Number of 101 Pieces. All these Articles the Shah will continue to send every Year to the Maharajah.

6. Each Party shall address the other on Terms of Equality.

7. Merchants of Affghanistan who will be desirous of trading to Lahore, Umritsur, or any other Part of the Maharajah's Possessions, shall not be stopped or molested in their Way. On the contrary, strict Orders shall be given to facilitate their Intercourse, and the Maharajah engages to observe the same Line of Conduct on his Part in respect to Traders who may wish to proceed to Affghanistan.

8. The Maharajah will yearly send to the Shah the following Articles in the way of Friendship:—Fifty-five Pieces of Shawls, Twenty-five Pieces of Muslin, Eleven Droputtahs, Five Pieces of Kimkhab, Five Scarfs, Five Turbans, Fifty-five Loads of Barlh Rice peculiar to Peshawur.

9. Any

9. Any of the Maharájah's Officers who may be deputed to Affghanistan to purchase Horses, or on on any other Business, as well as those who may be sent by the Shah into Punjaub for the Purpose of purchasing Piece Goods or Shawls, &c. to the Amount of 11,000 Rupees, will be treated by both Sides with due Attention, and every Facility will be afforded to them in the Execution of their Commission.

10. Whenever the Armies of the Two States may happen to be assembled at the same Place, on no account shall the Slaughter of Kine be permitted to take place.

11. In the event of the Shah taking an auxiliary Force from the Maharajah, whatever Booty may be acquired from the Baruhzyes in Jewels, Horses, Arms, great or small, shall equally be divided between the Two contracting Parties. If the Shah should succeed in obtaining Possession of their Property without the Assistance of the Maharajah's Troops, the Shah agrees to send a Portion of it by his own Agent to the Maharajah, in the Way of Friendship.

12. An Exchange of Missions, charged with Letters and Presents, shall constantly take place between the Two Parties.

13. Should the Maharajah require the Aid of any of the Shah's Troops, the Shah engages to send a Force commanded by One of his principal Officers. In like Manner the Maharajah will furnish the Shah, when required, with an auxiliary Force, composed of Mahomedans, and commanded by one of his principal Officers, as far as Cabool. When the Maharajah may go to Peshawur, the Shah will depute a Shahzadah to visit him, on which Occasions the Maha rajah will receive and dismiss him with the Honour and Consideration due to his Rank and Dignity.

14. The Friends and Enemies of the one shall be the Friends and Enemies of the other.

15. Both Parties cordially agree to the foregoing Articles; there shall be no Deviation from them; the present Treaty shall be considered binding for ever.

Supplementary Treaty between the British Government and Maharajah Runjeet Sing, for establishing a Toll on the Indus; published by the Governor General of India in Council on the 24th January 1835.

In conformity with the subsisting Relations of Friendship, as established and confirmed by former Treaties, between the Honourable East India Company and His Highness Maharaja Runjeet Sing; and whereas in the Fifth Article of the Treaty concluded at Lahore on the 26th Day of December 1832 it was stipulated that a moderate Scale of Duties should be fixed by the Two Governments in concert, to be levied on all Merchandise in Transit up and down the Rivers Indus and Sutledge; the said Governments being now of opinion that, owing to the Inexperience of the People of these Countries in such Matters, the Mode of levying Duties then proposed (viz. on the Value and Quantity of Goods) could not fail to give rise to mutual Misunderstandings and Reclamations, have, with a view to prevent these Results, determined to substitute a Toll which shall be levied on all Boats with whatever Merchandise laden. The following Articles have therefore been adopted as supplementary to the former Treaty, and in conformity with them each Government engages that the Toll shall be levied, and its Amount neither be increased nor diminished, except by mutual Consent.

Article I.—A Toll of 570 Rupees shall be levied on all Boats laden with Merchandise in Transit on the River Indus and Sutledge between the Sea and Rooper, without reference to their Size, or to the Weight or Value of their Cargo; the above Toll to be divided among the different States in proportion to the Extent of Territory which they possess on the Banks of those Rivers.

Article II. The Portion of the above Toll appertaining to the Lahore Chief in right of his Territory on both Banks of those Rivers, as determined in the subjoined Scale, shall be levied opposite to Mitthun Kote on Boats coming

 from

from the Sea towards Rooper, and in the Vicinity of Hurreekee on Boats going from Rooper towards the Sea, and at no other Place.

In right of Territory on the Right Bank of the Rivers Indus and Sutledge	- - - -	*Rs.* 155	4
In right of Territory on the Left Bank of the Rivers Indus and Sutledge	- - - -		
The Maharaja's Share of Rupees	- - -	67	15*

Article II.—In order to facilitate the Realization of the Toll due to the different States, as well as for the speedy and satisfactory Adjustment of any Disputes which may arise connected with the Safety of the Navigation and the Welfare of the Trade by the new Route, a British Officer will reside opposite to Mitthun Kote, and a Native Agent on the Part of the British Government opposite to Hurreekee. These Officers will be subject to the Orders of the British Agent at Loodiana, and the Agents who may be appointed to reside at those Places on the Part of the other States concerned in the Navigation, viz. Bahawulpore and Sinde, together with those of Lahore, will co-operate with them in the Execution of their Duties.

Article IV.—In order to guard against Imposition on the Part of Merchants, in making false Complaints of being plundered of Property which formed no Part of their Cargoes, they are required, when taking out their Passports, to produce an Invoice of their Cargo, which being duly authenticated, a Copy of it will be annexed to their Passports, and wherever their Boats may be brought to for the Night they are required to give immediate Notice to the Thannadars or Officers of the Place, and to request Protection for themselves, at the same Time showing the Passports they may have received at Mitthun Kotè or Hurreekee, as the Case may be.

Article V.—Such Parts of the Fifth, Seventh, Ninth, and Tenth Articles of the Treaty of the 26th December 1832 as have reference to the fixing a Duty on the Value and Quantity of Merchandise, and to the Mode of its Collection, are hereby rescinded, and the foregoing Articles substituted in their Place, agreeably to which, and the Conditions of the Preamble, the Toll will be levied.

Tripartite Treaty between the British Government, Runjeet Sing, and Shah Shooja-ool-Moolk, concluded at Lahore on the 26th June 1838.

Whereas a Treaty was formerly concluded between Maharajah Runjeet Sing and Shah Shooja-ool-Moolk, consisting of Fourteen Articles, exclusive of the Preamble and the Conclusion; and whereas the Execution of the Provisions of the said Treaty was suspended for certain Reasons; and whereas at this Time Mr. W. H. Macnaghten having been deputed by the Right Honourable George Lord Auckland, G.C.B., Governor General of India, to the Presence of Maharajah Runjeet Sing, and vested with full Powers to form a Treaty in a Manner consistent with the friendly Engagements subsisting between the Two States, the Treaty aforesaid is received and concluded, with certain Modifications, and Four new Articles have been added thereto, with the Approbation of and in concert with the British Government, the Provisions whereof, as contained in the following Eighteen Articles, will be duly and faithfully observed:

1. Shah Shooja-ool-Moolk disclaims all Title on the Part of himself, his Heirs, Successors, and all the Suddozyes, to whatever Territories lying on either Bank of the River Indus may be possessed by the Maharajah, viz., Cashmere, including its Limits E. W. N. & S., together with the Fort of Attock, Chetch, Hezara, Khebel, Aub with its Dependencies, on the Left Bank of the aforesaid River, and on the Right Bank Peshawur, with the Eusefzye Territory, Kheteks, Hesht, Nagor, Meehnee, Cohaut, Hungoo, and all the Places dependent on Peshawur as far as the Khyber Pass, Bennoo, the Vezeree Territory, Dour, Tonk, Gorauk, Kalabagh, and Kushal Ghur, with their dependent Districts, Dera Ismael Khan and its Dependency, together

* A Distribution of the Shares due to the British protected Sikh States, and the Feudatories of the Maharajah on the Left Bank of the Sutlej, will be determined hereafter.

with

with Dera Ghazee Khan, Kote Mitthun, Omar Kote, and their dependent Territory, Singhur, Heren, Dajel, Hajeepoor, Rajenpore, and the Three Ketches, as well as Manhera with its District, and the Province of Mooltan, situated on the Left Bank. These Countries and Places are considered to be the Property and to form the Estate of the Maharajah, and the Shah neither has nor will have any Concern with them; they belong to the Mahajarah and his Posterity from Generation to Generation.

2. The People of the Country on the other Side of Khyber will not be suffered to commit Robberies or Aggressions or any Disturbances on this Side. If any Defaulter of either State who has embezzled the Revenue take Refuge in the Territory of the other, each Party engages to surrender him; and no Person shall obstruct the Passage of the Stream which issues out of the Khyber Defile, and supplies the Fort of Futtyghur with Water, according to ancient Usage.

3. As agreeably to the Treaty established between the British Government and the Maharajah, no one can cross from the Left to the Right Bank of the Sutledge without a Passport from the Maharajah, the same Rule shall be observed regarding the Passage of the Indus whose Waters join the Sutledge, and no one shall be allowed to cross the Indus without the Maharajah's Permission.

4. Regarding Shikarpore and the Territory of Sinde lying on the Right Bank of the Indus, the Shah will agree to abide by whatever may be settled as right and proper, in conformity with the happy Relations of Friendship subsisting between the British Government and the Maharajah, through Captain Wade.

5. When the Shah shall have established his Authority in Cabool and Candahar, he will annually send the Maharajah the following Articles; viz. Fifty-five high-bred Horses of approved Colour and pleasant Paces, Eleven Persian Scimitars, Seven Persian Poignards, Twenty-five good Mules, Fruits of various Kinds, both dry and fresh, and Sirdars or Musk Melons of a sweet and delicate Flavour (to be sent throughout the Year) by the Way of Cabool River to Peshawur, Grapes, Pomegranates, Apples, Quinces, Almonds, Raisins, Pistahs or Chronuts, an abundant Supply of each, as well as Pieces of Satin of every Colour, Chogas of Fur, Kimkhabs wrought with Gold and Silver, and Persian Carpets, altogether to the Number of 101 Pieces. All these Articles the Shah will continue to send every Year to the Maharajah.

6. Each Party shall address the other on Terms of Equality.

7. Merchants of Affghanistan who will be desirous of trading to Lahore, Umritsir, or any other Parts of the Maharajah's Possessions, shall not be stopped or molested on their Way; on the contrary, strict Orders shall be issued to facilitate their Intercourse, and the Maharajah engages to observe the same Line of Conduct on his Part with respect to Traders who may wish to proceed to Affghanistan.

8. The Maharajah will yearly send to the Shah the following Articles in the Way of Friendship: Fifty-five Pieces of Shawls, Twenty-five Pieces of Muslin, Eleven Dooputtahs, Five Pieces of Kimkhab, Five Scarfs, Five Turbans, Fifty-five Loads of Bareh Rice (peculiar to Peshawur).

9. Any of the Maharajah's Officers who may be deputed to Affghanistan to purchase Horses, or on any other Business, as well as those who may be sent by the Shah into the Punjaub for the Purpose of purchasing Piece Goods or Shawls, &c. to the Amount of 11,000 Rupees, will be treated by both Sides with due Attention, and every Facility will be afforded to them in the Execution of their Commissions.

10. Whenever the Armies of the Two States may happen to be assembled at the same Place, on no account shall the Slaughter of Kine be permitted to take place.

11. In the event of the Shah taking an auxiliary Force from the Maharajah, whatever Booty may be acquired from the Barukzyes in Jewels, Horses, Arms, great and small, shall be equally divided between the Two contracting Parties. If the Shah should succeed in obtaining Possession of their Property without

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the Assistance of the Maharajah's Troops, the Shah agrees to send a Portion of it by his own Agent to the Maharajah in the Way of Friendship.

12. An Exchange of Missions charged with Letters and Presents shall constantly take place between the Two Parties.

13. Should the Maharajah require the Aid of any of the Shah's Troops in furtherance of the Objects contemplated by this Treaty, the Shah engages to send a Force commanded by One of his principal Officers. In like Manner the Maharajah will furnish the Shah, when required, with an auxiliary Force, composed of Mahomedans, and commanded by One of his principal Officers, as far as Cabool, in furtherance of the Objects contemplated by this Treaty. When the Maharajah may go to Peshawur, the Shah will depute a Shahzadah to visit him, on which Occasions the Maharajah will receive and dismiss him with the Honour and Consideration due to his Rank and Dignity.

14. The Friends and Enemies of each of the Three high Powers, that is to say, the British and Sikh Governments and Shah Shooja-ool-Moolk, shall be the Friends and Enemies of all.

15. Shah Shooja-ool-Moolk engages, after the Attainment of his Object, to pay, without fail, to the Maharajah, the Sum of Two Lacs of Rupees, of the Nanuh Shahee or Kuldar Currency, calculating from the Date on which the Sikh Troops may be despatched for the Purpose of reinstating His Majesty in Cabool, in consideration of the Maharajah stationing a Force of not less than 5,000 Men, Cavalry and Infantry, of the Mahomedan Persuasion, within the Limits of the Peshawur Territory, for the Support of the Shah, and to be sent to the Aid of His Majesty, whenever the British Government, in concert and counsel with the Maharajah, shall deem their Aid necessary; and when any Matter of great Importance may arise to the Westward, such Measures will be adopted with regard to it as may seem expedient and proper at the Time to the British and Sikh Governments. In the event of the Maharajah requiring the Aid of any of the Shah's Troops, a Deduction shall be made from the Subsidy proportioned to the Period for which such Aid may be afforded; and the British Government holds itself responsible for the punctual Payment of the above Sum annually to the Maharajah, so long as the Provisions of this Treaty are duly observed.

16. Shah Shooja-ool-Moolk agrees to relinquish for himself, his Heirs and Successors, all Claims of Supremacy and Arrears of Tribute over the Country now held by the Ameers of Sinde (which will continue to belong to the Ameers and their Successors in perpetuity), on condition of the Payment to him by the Ameers of such a Sum as may be determined, under the Mediation of the British Government, 15.00.000 of Rupees of such Payment being made over by him to Maharajah Runjeet Sing. On these Payments being completed, Article 4th of the Treaty of 12th March 1833 will be considered cancelled, and the customary Interchange of Letters and suitable Presents between the Maharajah and the Ameers of Sinde shall be maintained as heretofore.

17. When Shah Shooja-ool-Moolk shall have succeeded in establishing his Authority in Affghanistan, he shall not attack or molest his Nephew the Ruler of Herat in the Possession of the Territories now subject to his Government.

18. Shah Shooja-ool-Moolk binds himself, his Heirs and Successors, to refrain from entering into Negotiations with any Foreign State without the Knowledge and Consent of the British and Sikh Governments, and to oppose any Power having the Design to invade the Sikh or British Territories by Force of Arms, to the utmost of his Ability.

The Three Powers, Parties to this Treaty, viz., the British Government, Maharajah Runjeet Sing, and Shah Shooja-ool-Moolk, cordially agree to the foregoing Articles; there shall be no Deviation from them, and in that Case the present Treaty shall be considered binding for ever; and this Treaty shall come into operation from and after the Date on which the Seals and Signatures of the Three contracting Parties shall have been affixed thereto.

Done at Lahore this 26th Day of June in the Year of our Lord 1838, corresponding with the 15th of the Month of Asarh 1895, Æra of Bikarmajiit.

Treaty

Treaty between the British Government and the State of Lahore, concluded at Lahore on 9th March 1846.

Whereas the Treaty of Amity and Concord which was concluded between the British Government and the late Maharajah Runjeet Sing, the Ruler of Lahore, in 1809, was broken by the unprovoked Aggression on the British Provinces of the Sikh Army in December last; and whereas on that Occasion, by the Proclamation dated the 13th of December, the Territories then in the Occupation of the Maharajah of Lahore on the Left or British Bank of the River Sutlej were confiscated and annexed to the British Provinces, and since that Time hostile Operations have been prosecuted by the Two Governments, the One against the other, which have resulted in the Occupation of Lahore by the British Troops; and whereas it has been determined that upon certain Conditions Peace shall be re-established between the Two Governments; the following Treaty of Peace between the Honourable English East India Company and Maharajah Dhuleep Sing Bahadoor and his Children, Heirs and Successors, has been concluded, on the Part of the Honourable Company by Frederick Currie, Esquire, and Brevet Major Henry Montgomery Lawrence, by virtue of full Powers to that Effect vested in them by the Right Honourable Sir Henry Hardinge, G.C.B., One of Her Britannic Majesty's Most Honourable Privy Council, Governor General appointed by the Honourable Company to direct and control all their Affairs in the East Indies, and on the Part of His Highness the Maharajah Dhuleep Sing, by Bhaee Ram Sing, Rajah Lal Sing, Sirdar Tej Sing, Sirdar Chutter Sing Attareewalla, Sirdar Runjore Sing Mujethea, Dewan Deena Nath, and Fakeer Noor-ood-deen, vested with full Powers and Authority on the Part of His Highness.

Article I.—There shall be perpetual Peace and Friendship between the British Government on the One Part, and Maharajah Dhuleep Sing, his Heirs and Successors, on the other.

Article II.—The Maharajah of Lahore renounces for himself, his Heirs and Successors, all Claim to or Connexion with the Territories lying to the South of the River Sutlej, and engages never to have any Concern with those Territories or the Inhabitants thereof.

Article III.—The Maharajah cedes to the Honourable Company in perpetual Sovereignty all his Forts, Territories, and Rights in the Dooab, or Country, Hill and Plain situate between the Rivers Beas and Sutlej.

Article IV.—The British Government having demanded from the Lahore State, as Indemnification for the Expenses of the War, in addition to the Cession of Territory described in Article III., Payment of One and a Half Crores of Rupees, and the Lahore Government being unable to pay the whole of this Sum at this Time, or to give Security, satisfactory to the British Government, for its eventual Payment, the Maharajah cedes to the Honourable Company in perpetual Sovereignty as equivalent for One Croré of Rupees, all his Forts, Territories, Rights, and Interests in the Hill Countries which are situate between the Rivers Beas and Indus, including the Provinces of Cashmere and Hazarah.

Article V.—The Maharajah will pay to the British Government the Sum of Fifty Lacs of Rupees on or before the Ratification of this Treaty.

Article VI.—The Maharajah engages to disband the mutinous Troops of the Lahore Army, taking from them their Arms, and His Highness agrees to reorganize the regular or Aieen Regiments of Infantry upon the System and according to the Regulations as to Pay and Allowances observed in the Time of the late Maharajah Runjeet Sing. The Maharajah further engages to pay up all Arrears to the Soldiers that are discharged under the Provisions of this Article.

Article VII.—The regular Army of the Lahore State shall henceforth be limited to Twenty-five Battalions of Infantry, consisting of 800 Bayonets each, with 12,000 Cavalry; this Number at no Time to be exceeded without the Concurrence of the British Government. Should it be necessary at any Time for any special Cause that this Force should be increased, the Cause shall be fully explained to the British Government, and when the special Necessity

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shall have passed the regular Troops shall be again reduced to the Standard specified in the former Clause of this Article.

Article VIII.—The Maharajah will surrender to the British Government all the Guns, Thirty-six in Number, which have been pointed against the British Troops, and which, having been placed on the Right Bank of the River Sutlej, were not captured at the Battle of Sobraon.

Article IX.—The Control of the Rivers Beas and Sutlej, with the Continuations of the latter River, commonly called the Garrah and the Punjnud, to the Confluence of the Indus at Mithunkote, and the Control of the Indus from Mithunkote to the Borders of Beloochistan, shall, in respect to Tolls and Ferries, rest with the British Government. The Provisions of this Article shall not interfere with the Passage of Boats belonging to the Lahore Government on the said Rivers for the Purposes of Traffic, or the Conveyance of Passengers up and down their Course. Regarding the Ferries between the Two Countries respectively at the several Ghats of the said Rivers, it is agreed that the British Government, after defraying all the Expenses of Management and Establishments, shall account to the Lahore Government for One Half of the net Profits of the Ferry Collections. The Provisions of this Article have no Reference to the Ferries on that Part of the River Sutlej which forms the Boundary of Bahawulpore and Lahore respectively.

Article X.—If the British Government should at any Time desire to pass Troops through the Territories of His Highness the Maharajah, for the Protection of the British Territories or those of their Allies, the British Troops shall on such special Occasions, due Notice being given, be allowed to pass through the Lahore Territories. In such Case the Officers of the Lahore State will afford Facilities in providing Supplies and Boats for the Passage of Rivers; and the British Government will pay the full Price of all such Provisions and Boats, and will make fair Compensation for all private Property that may be endamaged. The British Government will, moreover, observe all due Consideration to the religious Feelings of the Inhabitants of those Tracts through which the Army may pass.

Article XI.—The Maharajah engages never to take or retain in his Service any British Subject, nor the Subject of any European or American State, without the Consent of the British Government.

Article XII.—In consideration of the Services rendered by Rajah Golab Sing of Jummoo to the Lahore State, towards procuring the Restoration of the Relations of Amity between the Lahore and British Governments, the Maharajah hereby agrees to recognize the independent Sovereignty of Rajah Golab Sing in such Territories and Districts in the Hills as may be made over to the said Rajah Golab Sing by separate Agreement between himself and the British Government, with the Dependencies thereof which may have been in the Rajah's Possession since the Time of the late Maharajah Kurruk Sing; and the British Government, in consideration of the good Conduct of Rajah Golab Sing, also agrees to recognize his Independence in such Territories, and to admit him to the Privileges of a separate Treaty with the British Government.

Article XIII.—In the event of any Dispute or Difference arising between the Lahore State and Rajah Golab Sing, the same shall be referred to the Arbitration of the British Government, and by its Decision the Maharajah engages to abide.

Article XIV.—The Limits of the Lahore Territories shall not be at any Time changed without the Concurrence of the British Government.

Article XV.—The British Government will not exercise any Interference in the internal Administration of the Lahore State, but in all Cases or Questions which may be referred to the British Government the Governor General will give the Aid of his Advice and good Offices for the Furtherance of the Interests of the Lahore Government.

Article XVI.—The Subjects of either State shall, on visiting the Territories of the other, be on the Footing of the Subjects of the most favoured Nation.

This

This Treaty, consisting of Sixteen Articles, has been this Day settled by Frederick Currie Currie, Esquire, and Brevet Major Henry Montgomery Lawrence, acting under the Directions of the Right Honourable Sir Henry Hardinge, G.C.B., Governor General on the Part of the British Government, and by Bhaee Ram Sing, Rajah Lal Sing, Sirdar Tej Sing, Sirdar Chutter Sing Attareewalla, Sirdah Runjore Sing Mujeethea, Dewan Deena Nath, and Fakeer Noor-ood-deen, on the Part of the Maharajah Dhuleep Sing; and the said Treaty has been this Day ratified by the Seal of the Right Honourable Sir Henry Hardinge, G.C.B., Governor General, and by that of His Highness Maharajah Dhuleep Sing.

Done at Lahore, this 9th Day of March in the Year of our Lord 1846, corresponding with the Tenth Day of Rubbee-ool-awul, 1262 Hijree, and ratified on the same Day.

(Signed)	Maharajah DHULEEP SING.	(L.S.)
	Bhaee RAM SING.	(L.S.)
	Rajah LAL SING.	(L.S.)
	Sirdar TEJ SING.	(L.S.)
	Sirdar CHUTTER SING ATTAREEWALLA.	(L.S.)
	Sirdar RUNJORE SING MUJEETHEA.	(L.S.)
	Dewan DEENA NATH.	(L.S.)
	Faqueer NOOROODDEEN.	(L.S.)
	H. HARDINGE.	(L.S.)
	F. CURRIE.	
	H. M. LAWRENCE.	

Articles of Agreement concluded between the British Government and the Lahore Durbar on the 11th of March 1846.

Whereas the Lahore Government has solicited the Governor General to leave a British Force at Lahore for the Protection of the Maharaja's Person and of the Capital till the Re-organization of the Lahore Army, according to the Provisions of Article 6. of the Treaty of Lahore dated the 9th instant; and whereas the Governor General has, on certain Conditions, consented to the Measure; and whereas it is expedient that certain Matters concerning the Territories ceded by Articles 3. and 4. of the aforesaid Treaty should be specifically determined, the following Eight Articles of Agreement have this Day been concluded between the afore-mentioned contracting Parties:—

Article 1.—The British Government shall leave at Lahore till the Close of the current Year, A.D. 1846, such Force as shall seem to the Governor General adequate for the Purpose of protecting the Person of the Maharajah and the Inhabitants of the City of Lahore during the Re-organization of the Sikh Army, in accordance with the Provisions of Article 6. of the Treaty of Lahore, that Force to be withdrawn at any convenient Time before the Expiration of the Year, if the Object to be fulfilled shall in the Opinion of the Durbar have been attained; but the Force shall not be detained at Lahore beyond the Expiration of the current Year.

Article 2.—The Lahore Government agrees that the Force left at Lahore for the Purpose specified in the foregoing Article shall be placed in full Possession of the Fort and the City of Lahore, and that the Lahore Troops shall be removed from within the City. The Lahore Government engages to furnish convenient Quarters for the Officers and Men of the said Force, and to pay to the British Government all the extra Expenses in regard to the said Force which may be incurred by the British Government in consequence of their Troops being employed away from their own Cantonments and in a Foreign Territory.

Article 3.—The Lahore Government engages to apply itself immediately and earnestly to the Re-organization of its Army according to the prescribed Conditions, and to communicate fully with the British Authorities left at Lahore as to the Progress of such Re-organization, and as to the Location of the Troops.

Article 4.—If the Lahore Government fails in the Performance of the Conditions of the foregoing Article, the British Government shall be at liberty to withdraw the Force from Lahore at any Time before the Expiration of the Period specified in Article 1.

Article 5.—The British Government agrees to respect the *bonâ fide* Rights of those Jageerdars within the Territories ceded by Articles 3. and 4. of the Treaty of Lahore dated 9th instant, who were attached to the Families of the late Maharajah Runjeet Sing, Kurruk Sing, and Shere Sing; and the British Government will maintain those Jagheerdars in their *bonâ fide* Possessions during their Lives.

Article 6.—The Lahore Government shall receive the Assistance of the British local Authorities in recovering the Arrears of Revenue justly due to the Lahore Government from their Kardars and Managers in the Territories ceded by the Provisions of Article 3. and 4. of the Treaty of Lahore to the Close of the Khurreef Harvest of the current Year, viz. 1,902 of the Sumbut Bikramajeet.

Article 7.—The Lahore Government shall be at liberty to remove from the Forts in the Territories specified in the foregoing Article all Treasure and State Property, with the Exception of Guns. Should, however, the British Government desire to retain any Part of the said Property, they shall be at liberty to do so, paying for the same at a fair Valuation; and the British Officers shall give their Assistance to the Lahore Government in disposing on the Spot of such Part of the aforesaid Property as the Lahore Government may not wish to remove, and the British Officers may not desire to retain.

Article 8.—Commissioners shall be immediately appointed by the Two Governments to settle and lay down the Boundary between the Two States, as defined by Article 4. of the Treaty of Lahore dated 9th March 1846.

(Signed) Maharajah DHULEEP SING. (L.S.)
Bhaee RAM SING. (L.S.)
Rajah LAL SING. (L.S.)
Sirdar TEJ SING. (L.S.)
Sirdar CHUTTER SING ATTAREEWALLA. (L.S.)
Sirdar RUNJORE SING MUJEETHEA. (L.S.)
Dewan DEENA NATH. (L.S.)
Faqueer NOOROODDEEN. (L.S.)
H. HARDINGE. (L.S.)
F. CURRIE.
H. M. LAWRENCE.

Treaty between the British Government and Maharajah Golab Sing, concluded at Umritsur on 16th March 1846.

Treaty between the British Government on the One Part, and Maharajah Golab Sing of Jummoo on the other, concluded on the Part of the British Government by Frederick Currie, Esq., and Brevet Major Henry Montgomery Lawrence, acting under the Orders of the Right Honourable Sir Henry Hardinge, G.C.B., One of Her Britannic Majesty's Most Honourable Privy Council, Governor General appointed by the Honourable Company to direct and control all their Affairs in the East Indies, and by Maharajah Golab Sing in Person.

Article 1.—The British Government transfers and makes over for ever in independent Possession to Maharajah Golab Sing and the Heirs Male of his Body all the hilly or mountainous Country with its Dependencies situated to the Eastward of the River Indus and Westward of the River Ravee, including Chumba, and excluding Lahool, being Part of the Territory ceded to the British Government by the Lahore State, according to the Provisions of Article 4. of the Treaty of Lahore dated 9th March 1846.

Article 2.—The Eastern Boundary of the Tract transferred by the foregoing Article to Maharajha Golab Sing shall be laid down by Commissioners appointed by the British Government and Maharajah Golab Sing respectively for that Purpose, and shall be defined in a separate Engagement, after Survey.

Article

Article 3.—In consideration of the Transfer made to him and his Heirs by the Provisions of the foregoing Articles, Maharajah Golab Sing will pay to the British Government the Sum of Seventy-five Lacs of Rupees (Nanuckshahee), Fifty Lacs to be paid on Ratification of this Treaty, and Twenty-five Lacs on or before the 1st of October of the current Year, A.D. 1846.

Article 4.—The Limits of the Territories of Maharajah Golab Sing shall not be at any Time changed without the Concurrence of the British Government.

Article 5.—Maharajah Golab Sing will refer to the Arbitration of the British Government any Disputes or Questions that may arise between himself and the Government of Lahore or any other neighbouring State, and will abide by the Decision of the British Government.

Article 6.—Maharajah Golab Sing engages for himself and Heirs to join with the whole of his Military Force the British Troops when employed within the Hills, or in the Territories adjoining his Possessions.

Article 7.—Maharajah Golab Sing engages never to take or retain in his Service any British Subject, nor the Subject of any European or American State, without the Consent of the British Government.

Article 8.—Maharajah Golab Sing engages to respect, in regard to the Territory transferred to him, the Provisions of Articles 5, 6, and 7 of the separate Engagement between the British Government and the Lahore Durbar, dated 11th March 1846.

Article 9.—The British Government will give its Aid to Maharajah Golab Sing in protecting his Territories from external Enemies.

Article 10.—Maharajah Golab Sing acknowledges the Supremacy of the British Government, and will, in token of such Supremacy, present annually to the British Government One Horse, Twelve perfect Shawl Goats of approved Breed (Six Male and Six Female), and Three Pairs of Cashmere Shawls.

This Treaty consisting of Ten Articles has been this Day settled by Frederick Currie, Esq., and Brevet Major Henry Montgomery Lawrence, acting under the Directions of the Right Honourable Sir Henry Hardinge, G.C.B., Governor General, on the Part of the British Government, and by Maharajah Golab Sing in Person; and the said Treaty has been this Day ratified by the Seal of the Right Honourable Sir Henry Hardinge, G.C.B., Governor General.

Done at Umritsur this 16th Day of March in the Year of our Lord 1846, corresponding with the 17th Day of Rubbee-ool-awul 1262 Hijree.

GOLAB SING (L.S.)

(Signed) H. HARDINGE (L.S.)
F. CURRIE.
H. M. LAWRENCE.

Articles of Agreement concluded between the British Government and the Lahore Durbar on the 16th December 1846.

Whereas the Lahore Durbar and the principal Chiefs and Sirdars of the State have in express Terms communicated to the British Government their anxious Desire that the Governor General should give his Aid and Assistance to maintain the Administration of the Lahore State during the Minority of the Maharaja Duleep Sing, and have declared this Measure to be indispensable for the Maintenance of the Government: And whereas the Governor General has, under certain Conditions, consented to give the Aid and Assistance solicited, the following Articles of Agreement, in modification of the Articles of Agreement executed at Lahore on the 11th March last, have been concluded on the Part of the British Government by Frederick Currie, Esquire, Secretary to the Government of India, and Lieutenant-Colonel Henry Montgomery Lawrence, C.B., Agent to the Governor General, North-western Frontier, by virtue of full Powers to that effect vested in them by the Right Honourable Viscount Hardinge, G.C.B., Governor General, and on the Part of His Highness

LAHORE.

Maharaja Duleep Sing, by Sirdar Tej Sing, Sirdar Shere Sing, Dewan Deena Nath, Fakeer Nooroodeen, Raee Kishen Chund, Sirdar Runjore Sing Mujeethia, Sirdar Uttur Sing Kaleewalla, Bhaee Nidhan Sing, Sirdar Khan Sing Mujeethia, Sirdar Shumshere Sing, Sirdar Lall Sing Monareeah, Sirdar Rhee Sing Sundhunwalla, Sirdar Urjun Sing Rungrungaleah, acting with the unanimous Consent and Concurrence of the Chiefs and Sirdars of the State assembled at Lahore:—

Article I.—All and every Part of the Treaty of Peace between the British Government and the State of Lahore bearing Date the 9th Day of March 1846, except in so far as it may be temporarily modified in respect to Clause 15 of the said Treaty by this Engagement, shall remain binding upon the Two Governments.

Article II.—A British Officer, with an efficient Establishment of Assistants, shall be appointed by the Governor General to remain at Lahore, which Officer shall have full Authority to direct and control all Matters in every Part of the State.

Article III.—Every Attention shall be paid in conducting the Administration to the Feelings of the People, to preserving the national Institutions and Customs, and to maintaining the just Rights of all Classes.

Article IV.—Changes in the Mode and Details of Administration shall not be made except when found necessary for effecting the Objects set forth in the foregoing Clause, and for securing the just Dues of the Lahore Government. These Details shall be conducted by Native Officers, as at present, who shall be appointed and superintended by a Council of Regency, composed of leading Chiefs and Sirdars, acting under the Control and Guidance of the British Resident.

Article V.—The following Persons shall in the first instance constitute the Council of Regency, viz. Sirdar Tej Sing, Sirdar Shere Sing Attareewalla, Dewan Deena Nath, Fakeer Nooroodeen, Sirdar Runjore Sing Mujeethea, Bhaee Nedham Sing, Sirdar Uttur Sing Kalewalla, Sirdar Shumshere Sing Sindhunwalla; and no Change shall be made in the Persons thus nominated without the Consent of the British Resident, acting under the Orders of the Governor General.

Article VI.—The Administration of the Country shall be conducted by this Council of Regency in such Manner as may be determined on by themselves in consultation with the British Resident, who shall have full Authority to direct and control the Duties of every Department.

Article VII.—A British Force, of such Strength and Numbers and in such Positions as the Governor General may think fit, shall remain at Lahore for the Protection of the Maharaja and the Preservation of the Peace of the Country.

Article VIII.—The Governor General shall be at liberty to occupy with British Soldiers any Fort or Military Post in the Lahore Territories the Occupation of which may be deemed necessary by the British Government for the Security of the Capital, or for maintaining the Peace of the Country.

Article IX.—The Lahore State shall pay to the British Government Twenty-two Lacs of new Nanuck Shaee Rupees, of full Tale and Weight, per Annum, for the Maintenance of this Force, and to meet the Expenses incurred by the British Government, such Sum to be paid in Two Instalments, or Thirteen Lacs and 20,000 in May or June, and Eight Lacs and 80,000 in November or December of each Year.

Article X.—Inasmuch as it is fitting that Her Highness the Maha Ranee, the Mother of Maharaja Duleep Sing, should have a proper Provision made for the Maintenance of herself and Dependants, the Sum of One Lac and 50,000 Rupees shall be set apart annually for that Purpose, and shall be at Her Highness's Disposal.

Article XI.—The Provisions of this Engagement shall have effect during the Minority of His Highness Maharaja Dhuleep Sing, and shall cease and terminate on His Highness's attaining the full Age of Sixteen Years, or on the 4th September of the Year 1854, but it shall be competent to the Governor General to cause the Arrangement to cease at any Period prior to the coming of Age of His Highness at which the Governor General and the Lahore Durbar may be satisfied

satisfied that the Interposition of the British Government is no longer necessary for maintaining the Government of His Highness the Maharaja.

This Agreement, consisting of Eleven Articles, was settled and executed at Lahore by the Officers and chief Sirdars above named, on the 16th Day of December 1846.

(Signed)

TEJ SING.	Sirdar KAN SING.
SHERE SING.	SHUMSHERE SING.
Dewan DEENA NATH.	LALL SING MONAREEAH
Fakeer NOOROODEEN.	RHEE SING.
RAE KISHER CHUND.	URJAN SING.
RUNJORE SING.	
UTTUR SING.	F. CURRIE.
Bhaee NIDHUN SING.	H. M. LAWRENCE.

Terms granted to the Maharajah Duleep Sing Bahadoor, on the Part of the Honourable East India Company, by Henry Miers Elliot, Esquire, Foreign Secretary to the Government of India, and Lieutenant-Colonel Sir Henry Montgomery Lawrence, K.C.B., Resident, in virtue of full Powers vested in them by the Right Honourable James Earl Dalhousie, Knight of the Most Ancient and Most Noble Order of the Thistle, One of Her Majesty's Most Honourable Privy Council, Governor General appointed by the Honourable East India Company to direct and control all their Affairs in the East Indies, and accepted on the Part of His Highness the Maharajah by Raja Tej Sing, Raja Deena Nath, Bhaee Nidhun Sing, Fakeer Nooroodeen Gundur Sing, Agent of Sirdar Shere Sing, Sindulwala, and Sirdar Lal Sing, Agent and Son of Uttur Sing, Kaleewalla, Members of the Council of Regency invested with full Powers and Authority on the Part of His Highness.

1. His Highness the Maharajah Duleep Sing shall resign for himself, his Heirs and his Successors, all Right, Title, and Claim to the Sovereignty of the Punjab or to any Sovereign Power whatever.

2. All the Property of the State, of whatever Description and wheresoeve found, shall be confiscated to the Honourable East India Company, in part Payment of the Debt due by the State of Lahore to the British Government, and of the Expenses of the War.

3. The Gem called the Koh-i-Noor, which was taken from Shah Shooja-ool-Moolk by Maharajah Runjeet Sing, shall be surrendered by the Maharajah of Lahore to the Queen of England.

4. His Highness Duleep Sing shall receive from the Honourable East India Company, for the Support of himself, his Relatives, and the Servants of the State, a Pension not less than Four and not exceeding Five Lacs of Company's Rupees per Annum.

5. His Highness shall be treated with Respect and Honour. He shall retain the Title of Maharajah Duleep Sing Bahadoor, and he shall continue to receive during his Life such Portion of the above-named Pension as may be allotted to himself personally, provided he shall remain obedient to the British Government, and reside at such Places as the Governor General of India may select.

Granted and accepted at Lahore on the 29th of March 1849, and ratified by the Right Honourable the Governor General on the 5th of April 1849.

(Signed)

DALHOUSIE.	Maharajah DULEEP SING.
H. M. ELLIOT.	Raja TEJ SING.
H. M. LAWRENCE.	Raja DEENA NATH.
	Bhaee NIDHUN SING.
	Fakeer NOOROODEEN.
	GUNDUR SING,
	Agent to Sirdar Shere Sing Sindunwala.
	Sirdar LALL SING,
	Agent and Son of Sirdar Uttur Sing
	Kaleewala.

MUSCAT.

Treaty of Commerce between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and His Highness Sultan Synd Sneed Bin Sultan, Imaum of Muscat, dated the 31*st May* 1839.

Preamble.—Her Majesty the Qneen of the United Kingdom of Great Britain and Ireland, and His Highness the Sultan of Muscat and its Dependencies, being desirous to confirm and strengthen the good Understanding which now subsists between them, and to promote, by means of a Convention, the commercial Intercourse between their respective Subjects, and His Highness the Sultan of Muscat being, moreover, desirous to record in a more formal Manner the Engagements entered into by his Highness on the 10th September 1822 for the perpetual Abolition of the Slave Trade between the Dominions of His Highness and all Christian Nations, they have accordingly appointed as their Plenipotentiaries, that is to say, Robert Cogan, Esquire, a Captain in the Naval Service of the East India Company, on behalf of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, &c. &c., and Husun Bin Ibrahim and Ali Bin Nasir, on behalf of His Highness the Sultan of Muscat, &c. &c., who, having communicated their full Powers, found to be in due and proper Form, have agreed upon and concluded the following Articles:—

Article I.—The Subjects of His Highness the Sultan of Muscat shall be at liberty to enter, reside in, trade with, and pass with their Merchandise through all Parts of Her Britannic Majesty's Dominions in Europe and in Asia, and shall enjoy in those Dominions all the Privileges and Advantages with respect to Commerce or otherwise which are or may be accorded therein to the Subjects or Citizens of the most favoured Nations; and the Subjects of Her Britannic Majesty shall, in like Manner, have full Liberty to enter, reside in, trade with, and pass with their Merchandise through all Parts of the Dominions of His Highness the Sultan of Muscat, and shall in those Dominions enjoy all the Privileges and Advantages with respect to Commerce or otherwise which are or may be accorded therein to the Subjects or Citizens of the most favoured Nations.

Article II.—British Subjects shall be at liberty to purchase, sell, or hire Land or Houses in the Dominions of His Highness the Sultan of Muscat. The Houses, Warehouses, or other Premises of British Subjects, or of Persons actually in the Service of British Subjects, in the Dominions of His Highness the Sultan of Muscat, shall not be forcibly entered, nor on any Pretext searched, without the Consent of the Occupier, unless with the Cognizance of the British Consul or Resident Agent; but such Consul or Resident Agent, on just Cause being adduced by the Authorities of His Highness the Sultan of Muscat, shall send a competent Person, who, in concert with the Officers of His Highness the Sultan of Muscat, shall conduct the Search, and shall prevent the Use of unnecessary Violence, or of improper Resistance.

Article III.—The Two High Contracting Parties acknowledge reciprocally to each other the Right of appointing Consuls to reside in each other's Dominions, wherever the Interests of Commerce may require the Presence of such Officers; and such Consuls shall at all Times be placed in the Country in which they reside on the Footing of the Consuls of the most favoured Nations. Each of the High Contracting Parties further agrees to permit his own Subjects to be appointed to Consular Offices by the other Contracting Party; provided always, that the Persons so appointed shall not begin to act without the previous Approbation of the Sovereign whose Subjects they may be.

The Public Functionaries of either Government residing in the Dominions of the other shall enjoy the same Privileges, Immunities, and Exemptions which are enjoyed within the same Dominions by similar Public Functionaries of other Countries.

Article IV.—Subjects of the Dominions of His Highness the Sultan of Muscat, actually in the Service of British Subjects in those Dominions, shall enjoy the same Protection which is granted to British Subjects themselves; but

but if such Subjects of the Dominions of His Highness the Sultan of Muscat shall be convicted of any Crime or Infraction of the Law requiring Punishment, they shall be discharged by the British Subject in whose Service they may be, and shall be delivered over to the Authorities of His Highness the Sultan of Muscat.

Article V.—The Authorities of His Highness the Sultan of Muscat shall not interfere in Disputes between British Subjects, or between British Subjects and the Subjects or Citizens of other Christian Nations. When Differences arise between a Subject of the Dominions of His Highness the Sultan of Muscat and a British Subject, if the former is the Complainant the Cause shall be heard by the British Consul or Resident Agent, who shall administer Justice thereupon; but if the British Subject is the Complainant against any of the Subjects of His Highness the Sultan of Muscat, or the Subjects of any other Mahomedan Power, then the Cause shall be decided by the highest Authority of His Highness the Sultan of Muscat, or by any Person nominated by him; but in such Case the Cause shall not be proceeded in except in the Presence of the British Consul or Resident Agent, or of some Person deputed by One or other of them, who shall attend at the Court House where such Matter shall be tried. In Causes between a British Subject and a Native of the Dominions of His Highness the Sultan of Muscat, whether tried before the British Consul or Resident Agent, or before the above-mentioned Authority of His Highness the Sultan of Muscat, the Evidence of a Man proved to have given false Testimony on a former Occasion shall not be received.

Article VI.—The Property of a British Subject who may die in the Dominions of His Highness the Sultan of Muscat, or of a Subject of His Highness the Sultan of Muscat who may die in the British Dominions, shall be delivered over to the Heirs or Executors or Administrators of the Deceased, or to the respective Consuls or Resident Agents of the Contracting Parties, in default of such Heirs or Executors or Administrators.

Article VII.—If a British Subject shall become bankrupt in the Dominions of His Highness the Sultan of Muscat, the British Consul or Resident Agent shall take possession of all the Property of such Bankrupt, and shall give it up to his Creditors, to be divided among them. This having been done, the Bankrupt shall be entitled to a full Discharge from his Creditors, and he shall not at any Time afterwards be required to make up his Deficiency, nor shall any Property he may afterwards acquire be considered liable for that Purpose; but the British Consul or Resident Agent shall use his Endeavours to obtain, for the Benefit of the Creditors, any Property of the Bankrupt in another Country, and to ascertain that every Thing possessed by the Bankrupt at the Time when he became insolvent has been given up without Reserve.

Article VIII.—If a Subject of His Highness the Sultan of Muscat should resist or evade Payment of his just Debts to a British Subject, the Authorities of His Highness shall afford to the British Subject every Aid and Facility in recovering the Amount due; and in like Manner the British Consul or Resident Agent shall afford every Aid and Facility to Subjects of His Highness the Sultan of Muscat in recovering Debts justly due to them from a British Subject.

Article IX.—No Duty exceeding Five per Cent. shall be levied at the Place of Entry in the Dominions of His Highness the Sultan of Muscat on any Goods the Growth, Produce, or Manufacture of the Dominions of Her Britannic Majesty, imported by British Vessels, and this Duty shall be deemed to be a full Payment of all Import and Export and Tonnage Duties, of Licence to trade, of Pilotage and Anchorage, and of any other Charge by Government whatever upon the Vessels, or upon the Goods so imported or exported; nor shall any Charge be made on that Part of the Cargo which may remain on board unsold, and no additional or higher Duty shall be levied on these Goods when afterwards transported from One Place to another in the Dominions of His Highness; but the above-mentioned Duty having once been paid, the Goods may be sold by Wholesale or Retail without any further Duty. No Charge whatever shall be made on British Vessels which may enter any of the Ports of His Highness for the Purpose of refitting or for Refreshments, or to inquire about the State of the Market.

Article X.—No Article whatever shall be prohibited from being imported into or exported from the Territories of His Highness the Sultan of Muscat; but the Trade between the Dominions of Her Britannic Majesty and those of His Highness the Sultan of Muscat shall be perfectly free, subject to the above-mentioned Duty upon Goods imported, and to no other; and His Highness the Sultan of Muscat hereby engages not to permit the Establishment of any Monopoly or exclusive Privilege of Sale within His Dominions, except in the Articles of Ivory and Gum Copal on that Part of the East Coast of Africa from the Port of Tangate, situated in about Five and a Half Degrees of South Latitude, to the Port of Quiloa, laying in about Seven Degrees South of the Equator, both Ports inclusive; but in all other Ports and Places in His Highness's Dominions there shall be no Monopoly whatever, but the Subjects of Her Britannic Majesty shall be at liberty to buy and sell with perfect Freedom from whomsoever and to whomsoever they choose, subject to no other Duty by Government than that before mentioned.

Article XI.—If any Dispute should arise in the Dominions of His Highness the Sultan of Muscat as to the Value of Goods which shall be imported by British Merchants, and on which the Duty of Five per Cent is to be levied, the Custom Master or other authorized Officer acting on the Part of the Government of His Highness the Sultan of Muscat shall be entitled to demand One Twentieth Part of the Goods in lieu of the Payment of Five per Cent., and the Merchant shall be bound to surrender the Twentieth Part so demanded, whenever, from the Nature of the Articles, it may be practicable to do so; but the Merchant having done so shall be subject to no further Demand on account of Customs on the other Nineteen Twentieths of those Goods in any Part of the Dominions of His Highness the Sultan of Muscat to which he may transport them; but if the Custom Master should object to levy the Duty in the Manner aforesaid by taking One Twentieth Part of the Goods, or if the Goods should not admit of being so divided, then the Point in dispute shall be referred to Two competent Persons, One chosen by the Custom Master and the other by the Importer, and a Valuation of the Goods shall be made, and if the Referees shall differ in opinion they shall appoint an Arbitrator, whose Decision shall be final, and the Duty shall be levied according to the Value thus established.

Article XII.—It shall not be lawful for any British Merchant to expose his Goods for Sale for the Space of Three Days after the Arrival of such Goods, unless, before the Expiration of such Three Days, the Importer and Custom Master shall have agreed as to the Value of such Goods. If the Custom Master shall not within Three Days have accepted One of the Two Modes proposed for ascertaining the Value of the Goods, the Authorities of His Highness the Sultan of Muscat, on Application being made to them to that Effect, shall compel the Custom Master to choose One of the Two Modes by which the Amount of the Customs to be levied is to be determined.

Article XIII.—If it shall happen that either the Queen of England or His Highness the Sultan of Muscat should be at War with another Country, the Subjects of Her Britannic Majesty and the Subjects of His Highness the Sultan of Muscat shall nevertheless be allowed to pass to such Country, through the Dominions of either Power, with Merchandise of every Description except Warlike Stores; but they shall not be allowed to enter any Port or Place actually blockaded or besieged.

Article XIV.—Should a Vessel under the British Flag enter a Port in the Dominions of His Highness the Sultan of Muscat in Distress, the local Authorities at such Port shall afford all necessary Aid to enable the Vessel to refit and to prosecute her Voyage; and if any such Vessel should be wrecked on the Coast of the Dominions of His Highness the Sultan of Muscat, the Authorities of His Highness shall give all the Assistance in their Power to recover and to deliver over to the Owners all the Property that can be saved from such Vessel. The same Assistance and Protection shall be afforded to Vessels of the Dominions of His Highness the Sultan of Muscat, and Property saved therefrom under similar Circumstances, in the Ports and on the Coasts of the British Dominions.

Article XV.—His Highness the Sultan of Muscat hereby renews and confirms the Engagements entered into by His Highness with Great Britain on the

the 10th September 1822, for the entire Suppression of the Slave Trade between His Dominions and all Christian Countries; and His Highness further engages that the Ships and Vessels of War belonging to the East India Company shall be allowed to give full Force and Effect to the Stipulations of the said Treaty, agreeably with the Conditions prescribed therein, and in the same Manner as the Ships and Vessels of Her Britannic Majesty.

Article XVI.—It is further acknowledged and declared by the High Contracting Parties, that nothing in this Convention is in any way intended to interfere with or rescind any of the Rights or Privileges now enjoyed by the Subjects of His Highness the Sultan of Muscat in respect to Commerce and Navigation within the Limits of the East India Company's Charter.

Article XVII.—The present Convention shall be ratified, and the Ratifications thereof shall be exchanged at Muscat or Zanzibar as soon as possible, and in any Case within the Space of Fifteen Months from the Date hereof.

Done on the Island and at the Town of Zanzibar, this Thirty-first Day of May in the Year of Christ Eighteen hundred and thirty-one (corresponding with the Seventeenth of the Month Roobee-ool-awul of the Hijree Twelve hundred and fifty-five).

(Signed) R. COGAN.

(Seal of Captain Cogan.)

(Signed) HUSUN BIN IBRAHIM.

(Seal of His Highness the Imaum of Muscat.)

(Signed) ALI BIN NASIR.

On the 17th December 1839 His Royal Highness the Imaum of Muscat consented to the Three following Articles being added to the foregoing Treaty for the Suppression of the Slave Trade concluded by His Highness with Captain Moresby in September 1822.

I agree that the following Articles be added to the above Treaty concluded by Captain Moresby on the aforesaid Date:—

1. That the Government Cruizers whenever they may meet Vessels belonging to my Subjects beyond a direct Line drawn from Cape Delgado, passing Two Degrees seaward of the Island of Socotra, and ending at Pussem, and shall suspect that such Vessel is engaged in the Slave Trade, the said Cruizers are permitted to detain and search it.

2. Should it on Examination be found that any Vessel belonging to my Subjects is carrying Slaves, whether Men, Women, or Children, for Sale, beyond the aforesaid Line, then the Government Cruizers shall seize and confiscate such Vessel and her Cargo. But if the said Vessel shall pass beyond the aforesaid Line, owing to Stress of Weather or other Case of Necessity not under Control, then she shall not be seized.

3. As the selling of Males and Females, whether grown up or young, who are "hoor" or free, is contrary to the Mahomedan Religion; and whereas the Soomalers are included in the "hoor" or free, I do hereby agree that the Sale of Males and Females, whether young or old, of the Soomaler Tribe, shall be considered as Piracy, and that Four Months from this Date all those of my People convicted of being concerned in such an Act shall be punished as Pirates.

Dated 10th Shuval 1255 A.H. (corresponding with the 17th December 1839, A.D.)

(Seal of His Highness the Imaum of Muscat.)

(True Translation,)
(Signed) S. HENNELL,
Resident, Persian Gulf.

Muscat.

Translation of a Note from His Highness the Imaum of Muscat to Captain Hennell, dated 22d July 1840.

A.C.

I have the Honour to intimate to you that I have now appointed my Friend Synd Mahommed Ibin Synd Shuruf, my Wakeel, to wait upon you for the Purpose of exchanging the Ratifications of the Treaty. He is my Plenipotentiary in this Affair.

(Signed) Synd Sneed.
(Seal of His Highness the Imaum of Muscat.)

(True Translation,)
(Signed) S. Hennell,
Resident, Persian Gulf.

Declaration made on the Part of Her Britannic Majesty on the Exchange of the Ratification of the preceding Convention.

The undersigned Samuel Hennell, Esquire, a Captain in the Military Service of the East India Company, and Resident in the Persian Gulf, appointed on behalf of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland to exchange Her Majesty's Ratification of the Treaty of Commerce concluded at Zanzibar on the Thirty-first May 1839, by Robert Cogan, Esquire, a Captain in the Naval Service of the East India Company, on the Part of Her said Majesty, and by Husun Bin Ibrahim and Mahabut Ali Bin Nasir on the Part of His Highness the Sultan of Muscat, against the Ratification of the same Treaty by His Highness the Sultan of Muscat, is commanded by the Queen, in order to avoid any possible Misunderstanding as to the Meaning of the Words contained in the 9th Article of the said Treaty, "any other Charge by Government whatever," to declare to Synd Mahomed Ibin Synd Shuruf, appointed by His Highness the Sultan of Muscat to exchange His Highness's Ratification, that the aforesaid Words are by Her Majesty taken and understood to mean "any other Charge whatever made by "the Government or by any local Authority of the Government."

Muscat, this 22d Day of July 1840.

(Signed) S. Hennell.
(Seal of Captain Hennell.)

(Signed) Synd Mahomed Ibin Synd Shuruf.
(Seal of Synd Mahomed Ibin Synd Shuruf.)

The following Counter Declaration was at the same Time made on the Part of His Highness the Imaum of Muscat by his appointed Agent Synd Mahomed Ibin Synd Shuruf.

The undersigned Synd Mahomed Ibin Synd Shuruf, appointed by His Highness the Sultan of Muscat to exchange His Highness's Ratifications of the Treaty of Commerce concluded at Zanzibar on the 31st of May 1839 by Robert Cogan, Esquire, a Captain of the Naval Service of the East India Company, on the Part of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and by Husun Bin Ibrahim and Mahabut Ali Bin Nasir on the Part of His Highness the Sultan of Muscat, against the Ratification of the same Treaty by Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, having received from Samuel Hennell, Esquire, a Captain in the Military Service of the East India Company, and Resident in the Persian Gulf, appointed to act in this Matter on behalf of Her said Majesty, a Declaration stating that, in order to avoid any possible Misunderstanding as to the Meaning of the Words "any other Charge by Government whatever," contained in the 9th Article of the said Treaty, the aforesaid Words are by Her Majesty taken and understood to mean "any other Charge whatever made "by the Government or by any local Authority of the Government," the undersigned Synd Mahomed Ibin Synd Shuruf, being duly authorized by His Highness the Sultan of Muscat, hereby accepts and adopts the said Declaration, in the Name and on the Behalf of His Highness the Sultan of Muscat.

Muscat, this 22d Day of July 1840.

(Signed) Synd Mahomed Ibin Synd Shuruf.
(Seal of Synd Mahomed Ibin Synd Shuruf.)

The

The undersigned having met together for the Purpose of exchanging the Ratifications of a Treaty of Commerce between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and His Highness the Sultan of Muscat, concluded and signed at Zanzibar on the 31st Day of May 1839, and the respective Ratifications of the said Instrument having been carefully perused, the said Exchange took place this Day in the usual Form.

In witness whereof they have signed the present Certificate of Exchanges, and have affixed thereto their respective Seals.

Done at Muscat, the Twenty-second Day of July 1840.

(Signed) SYND MAHOMED IBIN SYND SHURUF.
(Seal of Synd Mahomed Ibin Synd Shuruf.)

(Signed) S. HENNELL.
(Seal of Capt. Hennell.)

Translation of the Ratification of His Highness the Imaum of Muscat to the foregoing Treaty of Commerce.

We, having duly considered the Treaty above drawn out, have approved, accepted, and confirmed the several Articles and Clauses therein set forth, and by this Document do hereby approve, accept, and confirm the same, for ourselves, our Heirs and Successors: accordingly we do by our Word promise and engage sincerely and faithfully to perform all and every thing set forth and contained in the aforesaid Treaty; and further, that to the utmost of our Power we will allow no one to violate or infringe this Engagement in any way whatsoever. In witness whereof we have directed our Seal to be affixed to this Document which we have signed with our own Hand in this our Port of Muscat, this 22d Day of Jumadee-ool-awul A.H. 1256 (according to 22d July 1840 of the Christian Era).

(Signed) SYND SNEED.
(Seal of His Highness the Imaum of Muscat.)

(True Translation)
(Signed) S. HENNELL,
Resident in the Persian Gulf.

Further Agreement concluded at Zanzibar with His Highness the Imaum of Muscat on the 2d October 1845, *by Captain Atkins Hamerton of the 15th Regiment, Bombay N. I., on behalf of Her Britannic Majesty, for the Suppression, from and after the 1st January* 1847, *of the Exportation of Slaves from His Highness's African Dominions.*

Agreement between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and His Highness Synd Sneed Bin Sultan, the Sultan of Muscat, for the Termination of the Export of Slaves from the African Dominions of His Highness the Sultan of Muscat.

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland being earnestly desirous that the Export of Slaves from the African Dominions of His Highness the Sultan of Muscat should cease, and His Highness the Sultan of Muscat, in deference to the Wishes of Her Majesty and of the British Nation, and in furtherance of the Dictates of Humanity which have heretofore induced him to enter into Engagements with Great Britain to restrict the Export of Slaves from his Dominions, being willing to put an end to that Trade, and Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and His Highness the Sultan of Muscat having resolved to record with due Form and Solemnity this further Restriction of the Export of Slaves, and Her Majesty having given due Authority to Captain Hamerton, Her Representative at the Court of the Sultan of Muscat, to conclude an Agreement with His Highness accordingly, His Highness Synd Sneed Bin Sultan, for himself, his Heirs and Successors, and Captain Hamerton, on behalf of the Queen of the United Kingdom of Great Britain and Ireland, Her Heirs and Successors, have agreed upon and included the following Articles.

Article I.—His Highness the Sultan of Muscat hereby engages to prohibit, under the severest Penalties, the Export of Slaves from his African Dominions, and to issue Orders to his Officers to prevent and suppress such Trade.

Article II.—His Highness the Sultan of Muscat further engages to prohibit, under the severest Penalties, the Importation of Slaves from any Part of Africa

MUSCAT.

into his Possessions in Asia, and to use his utmost Influence with all the Chiefs of Arabia, the Red Sea, and the Persian Gulf, in like Manner to prevent the Introduction of Slaves from Africa into their respective Territories.

Article III.—His Highness the Sultan of Muscat grants to the Ships of Her Majesty's Navy as well as to those of the East India Company Permission to seize and confiscate any Vessels the Property of His Highness or of His Subjects carrying on Slave Trade, excepting only such as are engaged in the Transport of Slaves from one Port to another of his own Dominions in Africa between the Port of Lamoo to the North and its Dependencies, the Northern Limit of which is the North Point of Kaghoo Island, 1° 57′ (One Degree and Fifty-seven Minutes) South Latitude, and the Port of Keelwa to the South and its Dependencies, the Southern Limit of which is the Songa Munara or Pagoda Point, in 9° 2′ (Nine Degrees and Two Minutes) South Latitude, including the Islands of Zanzibar, Pemba, and Monfea.

Article IV.—This Agreement to commence and have Effect from the 1st Day of January 1847 (One thousand eight hundred and forty-seven) of the Year of Christ, and the 15th Day of the Month of Mohurrum 1263 (Twelve hundred and sixty-three) of the Hijree.

Done at Zanzibar this 2d (Second) Day of October 1845 (One thousand eight hundred and forty-five) of the Year of Christ, (and Twenty-ninth Day of Rumgan 1261 (Twelve hundred and sixty-one) of the Hijree).

(Signed) SYND SNEED.
(Seal of His Highness the Imaum of Muscat.)

On behalf of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Her Heirs and Successors.

(Signed) ATKINS HAMERTON, Captain.
(Seal of Captain Hamerton.)

Memorandum.—On the 5th September 1848 an Act was passed by the Parliament of Great Britain for giving Effect to the Provisions of the above Treaty. Vide Act "Cap. CXXVIII. Anno Undecimo et Duodecimo Victoriæ Reginæ."

Rules established by His Highness the Imaum of Muscat in April 1846 *in regard to the Duties to be hereafter charged on the Cargoes of Vessels putting into His Highness's Ports.*

In a Letter dated the 13th April 1846, Captain Atkins Hamerton, Her Majesty's Consul and Honourable Company's Agent in the Dominions of His Highness the Imaum of Muscat, reported that His Highness the Imaum of Muscat had ordered the following Rules to be henceforth observed in regard to the landing or Transhipment of the Cargoes of Vessels putting into Muscat or into any of His Highness's other Ports:—

1st. That the full Duty of Five per Cent. shall be levied on all Articles transhipped from One Vessel into another in all the Ports and Harbours belonging to His Highness the Imaum.

2d. That a Vessel of any Nation being obliged to put into any of His Highness's Ports through Stress of Weather, or for the Purpose of Refit, shall not be required to pay Duty on any Part of her Cargo which may be landed and stored during the Repair of the Vessel, provided it be re-embarked in her.

3d. That no Duty shall, under any Circumstances whatever, be levied on Stores the Property of the British Government, when landed at any of His Highness's Ports.

OUDE.

OUDE.

Treaty between the Honourable East India Company and His Majesty Abool Futteh Mooen-ood-Deen Nowsherewan-i-Audil Sultane Zaman Mohummud Alli Shah, King of Oude.

Whereas by the subsisting Alliance between the East India Company and the Oude States the British Government is bound to defend the Oude Territories

tories against foreign and domestic Enemies, the Sovereign of Oude engaging to retain in his Service only a small specified Number of Troops; and whereas, while the British Government has faithfully and scrupulously performed the Obligations so imposed on it, the Engagement on the Part of the Oude State has been habitually infringed, there being now in the Employment of His Majesty the King of Oude a large expensive Military Force; and whereas Experience has shown that the Execution of all the Provisions of the Treaty of 1801 is attended with serious Difficulty, and it is desirable and proper that a modified Arrangement, consistent with the Principles of that Treaty, and conducing to the Prosperity and Advantage of both States, should be introduced; and whereas the Restrictions as to the Amount of Military Force to be employed by His Majesty the King of Oude may with Propriety be relaxed, on Condition that an adequate Portion of the increased Force shall be placed under British Discipline and Control, so as at once to promote the general Interests of the Indian Empire, and in particular the Dignity and Safety of the King, providing at a reduced Cost for the Efficiency of his National Military Establishment; and whereas Article 6th of the Treaty of 1801 requires that the Sovereign of Oude, always advising with and acting in conformity to the Counsel of the Officers of the Honourable Company, shall establish in his reserved Dominions such a System of Administration (to be carried into effect by his own Officers) as shall be conducive to the Prosperity of his Subjects, and be calculated to secure the Lives and Property of the Inhabitants, but provides no Remedy for Neglect of that solemn and paramount Obligation; and whereas the Infraction of this essential Engagement of the Treaty, and Inattention to the First Duty of a Sovereign, on the Part of several successive Rulers of Oude, have been continued and notorious, and have ever exposed the British Government to the Reproach of imperfectly fulfulling its Obligations towards the Oude People; and it is therefore just and proper that the Defect alluded to in Article 6th of the Treaty aforesaid should be rectified; the following Provisions have accordingly been arranged and concluded on the one Part by Lieutenant-Colonel John Low, Resident at the Court of Lucknow, in the Name and on behalf of the Right Honourable Lord Auckland, Governor-General of India in Council, and on the other by Abool Fetteh Moeen-ood-Deen Sultani Zaman Nowsherewan-i-Audil Mohummud Alli Shah, King of Oude, for himself and his Heirs; and this Agreement is to hold good from Generation to Generation to the End of Time.

Article I.—Article Third (3d) of the Treaty dated the Tenth of November One thousand eight hundred and one is hereby cancelled; and His Majesty the King of Oude may employ such a Military Establishment as he may deem necessary for the Government of his Dominions. His Majesty engages, however, to make a suitable Reduction of his Establishment when it may appear to the British Government, from its Pressure on the Finances of the Country, or other Causes, to be obviously excessive.

Article II.—The Honourable East India Company engages, as before, to defend the Oude State against all foreign and domestic Enemies; but it will be proper and advisable that His Majesty the King of Oude shall organize as a Part of his augmented Military Establishment a disciplined Force for the general Support of his Authority within his Dominions.

Article III.—The King of Oude agrees that the Portion of his Troops to be organized, as stipulated in the preceding Article, shall consist of not less than Two Regiments of Cavalry, Five of Infantry, and Two Companies of Golundauze, for whose regular Payment a suitable Arrangement will be made.

Article IV.—The Government of Oude will fix the Sum of Sixteen (16) Lacks of Rupees per Annum for the Expenses of the Force stipulated to be maintained in the Third (3d) Article of this Treaty, including their Pay, Arms, Equipments, and public Buildings of the Cantonments, &c.; and as this Force is so to be organized as to insure its Efficiency for all Descriptions of Service, it will be open to future Decision whether it may be advisable (with the Consent of both Governments) to have a small Body of Horse Artillery instead of a few of the Horsemen, and a small Body of Pioneers, instead of a few Infantry Sepoys; but it is a settled Compact between the Two States that the Expenditure on account of this new Force, whatever may be its Organization, shall not exceed Sixteen (16) Lacks of Rupees, including

every Description of Expense connected with it. And also in consequence of this Year being one of great Scarcity, and the Expenditure of the Oude Government being very great, owing to its having to pay up a large Amount of Arrears due to Troops and Establishments, greater than usual, it is on these Accounts hereby settled that for a Period of Eighteen (18) Months, reckoning from the First of September One thousand eight hundred and thirty-seven, the Organization of the new Force shall not be commenced, and accordingly that no Demands shall be made upon the Oude Government for Money to pay the above-mentioned Troops until the 1st March Eighteen hundred and thirty-nine.

Article V.—The British Government hereby engages to supply, and the King of Oude to take into his Service, an adequate Number of British Officers to be constantly employed with such Force for the Purpose of maintaining its due Discipline and securing its permanent Efficiency.

Article VI.—This auxiliary Force will ordinarily be fixed at such Stations within the Oude Territory as may, with the Consent of both Governments, from Time to Time to both seem most convenient, and will be employed on all Occasions on which its Services may be deemed necessary by the King of Oude, with the Concurrence of the British Resident; but it is to be clearly understood that such Force is not to be employed in the ordinary Collections of Revenue.

Article VII.—In modification of Article 6th of the Treaty above referred to, it is hereby provided, that the King of Oude will take into his immediate and earnest Consideration, in concert with the British Resident, the best Means of remedying the existing Defects in the Police and in the Judicial and Revenue Administrations of his Dominions; and that if His Majesty should neglect to attend to the Advice and Counsel of the British Government or its local Representative, and if (which God forbid) gross and systematic Oppression, Anarchy, and Misrule should hereafter at any Time prevail within the Oude Dominions, such as seriously to endanger the public Tranquillity, the British Government reserves to itself the Right of appointing its own Officers to the Management of whatsoever Portion of the Oude Territory, either to a small or to a great Extent, in which such Misrule as that above alluded to may have occurred, for so long a Period as it may deem necessary, the surplus Receipts in such Cases, after defraying all Charges, to be paid into the King's Treasury, and a true and faithful Account rendered to His Majesty of the Receipts and Expenditure of the Territories so assumed.

Article VIII.—And it is hereby further agreed, that in case the Governor General of India in Council should be compelled to resort to the Exercise of the Authority vested in him by Article 7th of this Treaty, he will endeavour as far as possible to maintain (with such Improvements as they admit of) the native Institutions and Forms of Administration within the assumed Territories, so as to facilitate the Restoration of those Territories to the Sovereign of Oude when the proper Period for such Restoration shall arrive.

Article IX.—All the other Provisions and Conditions of former Treaties between the British Government and the Oude State which are not affected by the above Convention are to remain in full Force and Effect.

The above Treaty, consisting of Nine Articles, is executed at Lucknow this Eleventh Day of September in the Year of our Lord One thousand eight hundred and thirty-seven, corresponding with the Tenth Day of Jamadossanee Twelve hundred and fifty-three Hegira.

(Signed) AUCKLAND.
A. ROSS.
W. MORISON.
H. SHAKESPEAR.

(Square Persian Seal of the Governor General.)

Ratified by the Governor General of India in Council at Fort William in Bengal, this Eighteenth Day of September One thousand eight hundred and thirty-seven.

(Signed) W. H. MACNAGHTEN,
Secretary to the Government of India.

PERSIA.

Treaty of Commerce between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and His Majesty the Shah of Persia, dated the 28th October 1841.

Preamble.—Whereas by the benign Favour of the One Almighty God, whose Bounties are infinite, from the Day on which the Treaty of Friendship and Attachment was concluded between the glorious States of Great Britain and Persia, the renowned and just Sovereigns of the Two everlasting States have Day by Day and at all Times attended to and observed the whole of its Articles and Stipulations, and have caused the Subjects of both Governments to enjoy all its Benefits and Advantages, except the Treaty of Commerce which in the Preamble of the Treaty of the Year One thousand eight hundred and fourteen the Two Governments engaged to conclude, and which up to this Time, for certain Reasons, has been postponed and left unfinished; therefore, in this fortunate Year, that all the Stipulations of the auspicious Treaty may be fulfilled, His Majesty the Shah of Persia has appointed his Excellency Hajee Mirza Abool Husun Khan, His Majesty's Secretary of State for Foreign Affairs, to be his sole Plenipotentiary, and Her Majesty the Queen of Great Britain and Ireland and Sovereignty of India has appointed Sir John M'Neil, Knight Grand Cross of the Most Honourable Order of the Bath, Her Majesty's Envoy Extraordinary and Minister Plenipotentiary to the Court of Persia, to be Her sole Plenipotentiary; and the said Plenipotentiaries having concluded a Commercial Treaty in these Two Articles, have annexed and united it to the original Treaty, that by the Aid of God it may henceforth be observed between the Two Governments, and be a Source of Advantage to the Subjects of both.

Article I.—The Merchants of the Two mighty States are reciprocally permitted and allowed to carry into each other's Territories their Goods and Manufactures of every Description, and to sell or exchange them in any Part of their respective Countries; and on the Goods which they import or export Custom Duties shall be levied, that is to say, on entering the Country the same Amount of Customs Duties shall be levied, once for all, that is levied on Merchandise imported by the Merchants of the most favoured European Nations, and at the Time of going out of the Country the same Amount of Customs Duties which is levied on the Merchandise of the Merchants of the most favoured European Nations shall be levied from Merchants Subjects of the High Contracting Parties; and except this no Claim shall be made upon the Merchants of the Two States in each other's Dominions on any Pretext or under any Denomination; and the Merchants or Persons connected with or dependent upon the High Contracting Parties in each other's Dominions mutually shall receive the same Aid and Support and the same Respect which is received by the Subjects of the most favoured Nations.

Article II.—As it is necessary for the Purpose of attending to the Affairs of the Merchants of the Two Parties respectively, that from both Governments Commercial Agents should be appointed to reside in stated Places, it is therefore arranged that Two Commercial Agents on the Part of the British Government shall reside, One in the Capital and One in Tabriz, and in those Places only, and on this Condition that he who shall reside at Tabriz, and he alone, shall be honoured with the Privileges of Consul General. And as for a Series of Years a Resident of the British Government has resided at Bushire, the Persian Government grants Permission that the said Resident shall reside there as heretofore; and in like Manner Two Commercial Agents shall reside on the Part of the Persian Government, One in the Capital of London and One in the Port of Bombay, and shall enjoy the same Rank and Privileges which the Commercial Agents of the British Government shall enjoy in Persia.

This Commercial Treaty we the Plenipotentiaries of the High Contracting Parties have agreed to, and in witness thereof have set thereunto our Hands and Seals, at the Capital City of Tehran, this Twenty-eighth Day of October in the Year of Our Lord One thousand eight hundred and forty-one (corre-

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sponding to the Twelfth of the Month Rumzan in the Year of the Hijree 1251).

(Signed) JOHN M'NEILL, Envoy and Minister Plenipotentiary at the Court of Persia. (Seal of Meza Abool Kusan Khan, Minister of Foreign Affairs.)

Memorandum.—This Treaty was ratified on the same Day (the 28th October 1841) by His Majesty the Shah of Persia.

Translation of a Firman relating to Bankruptcies issued by the Persian Government for the Protection of British Merchants at the Instance of Colonel Sheil, Her Majesty's Chargé d'Affaires at Tehran, dated Jumadee-ool-Awul 1260 *Hijree* (*corresponding with May and June* 1844).

This, that the High in Rank (with other usual Titles) Hoosen Khan Adjutant Bashee, Governor of the Province of Yezd, honoured and exalted by the increasing Favour of His Majesty, may know that the Ministers of the British Government having, from a high Sense of Justice, certified that with reference to the Property remaining with Bankrupts and Insolvents, to be proportionably distributed and divided among their Creditors, the Subjects of the exalted Persian and British Governments, the Dependants of that Government (British) shall not on this Head receive the slightest Favour or Distinction, and having at the present Time requested, through the Medium of their Chargé d'Affaires, his Excellency Colonel Sheil, that suitable Regulations comprehended in certain Articles not incompatible with the Religion of Islam should be passed for the Protection of Merchants, the Dependants of the British Government, from all Kinds of Deceptions, Frauds, and evil Designs on the Part of the insolvent and fraudulent Bankrupt, and His Persian Majesty being earnestly desirous that Foreign Nations and Merchants, the Subjects of other States in the protected Territories of Shah in Shah, should be secured from every evil Design of the insolvent or fraudulent Bankrupt; accordingly these Commercial Regulations which have been arranged between the Ministers of the Persian Government and his Excellency Colonel Sheil, the British Chargé d'Affaires, and have received the auspicious Approval and Approbation of His Majesty, are written and detailed for the Information of that High in Rank, &c. (Hoosen Khan) in the Body of this Document.

Article I.—All Deeds of Purchase and Sale, Bonds, &c., shall henceforth be registered in the respectable (Dewan Kaneh) Courts of Equity, in the special Dufturs (Records) which are returned by the Governor of each Province, sealed with the Government Seal. In the said Dufturs, all Claims should according to their respective Dates and Numbers be entered. The Dates and Numbers of the Dufturs (Entries) should also be inscribed on the Face of the Agreement. The Pages of the Dufturs should be numbered, and should contain no Emendations or Erasures.

Article II.—Agreements which have been rendered valid by Registry in the large Duftur should be again separately written in the Deewan Khaneh, in alphabetical Order, together with the Names of the contracting Parties, and a numerical List of the large Dufturs be framed.

Article III.—Should there exist in One Spot Two Bonds in the Shape of Claims of Money which have been duly registered in the Deewan Khaneh, that whose Entry in the Deewan Kaneh shall bear the older Date shall be first executed. This Condition not to supersede those Regulations relative to the proportional Division of Property, which are to have effect at the Period of Bankruptcy.

Article IV.—The Registry of Agreements is not essential; but Bonds which, according to Regulation, have been rendered valid by Registry in the Deewan Khaneh, shall especially be held of greater Validity over external Bonds (contracted independently), which shall not be executed until the Execution of those Bonds which have been duly registered in the Deewan Khaneh shall have taken place. Such independently contracted Bonds may be brought to and registered in the Deewan Kaneh during the Space of One Year.

Article

Article V.—Whoever shall (desire to) sell or place in Pledge his immoveable Property shall give into the Hands of the Purchaser a Deed of Sale or (بنچاق) Transfer. Should he not pay the Money at the Time agreed upon, he should cause it to be put up to Sale, and the Deewan Khaneh, previous to registering and rendering valid such Agreement of Purchase or Sale, shall ascertain that its Deed of Sale or Transfer has been delivered into the Hands of the Purchaser, and that the said Real Estate has not been sold nor given in Pledge or Security to some other Person.

Article VI.—The Payment of the Money of a Bond shall not be (considered) proved until both Creditor and Debtor shall have attached their Seals and Signatures to the Bond, that the whole of the Money has been received; otherwise, at the Time of Emergency, it will be necessary to establish the Settlement of the Debt by producing Evidence and making Affidavit.

Article VII.—On the Death of a Debtor the Creditors shall have the Right of claiming their Money from the Heirs of the Deceased, previous to the Maturity of the Bond or Promissory Note, and the Heirs to the Property of the Deceased shall satisfy those Claims.

Article VIII.—Every Trader and Merchant who shall appear insolvent shall make Affidavit that he has not secreted any of his Property, and shall establish (prove) his Insolvency; so, also, his Partners and Agents shall take Oath that they have not secreted any of his Property.

Article IX.—Such Bankrupt shall not be at liberty until he shall have afforded Bail for his Appearance, and the Magistrate shall distrain the Effects of the Bankrupt and those of his Children and Women; but in the event of its being proved that he has become Owner of such Property subsequent to Insolvency, whatever belonging to his Relatives, and in which the Bankrupt has no Concern whatever, which has reached them as Inheritance, or as the Product of a separate Trade or Profession, or which has passed away to the Husbands as the Dowries of the Daughters, shall be free from Distraint.

Article X.—If the Bankruptcy has been caused by accidental Fire or Shipwreck, proven, or by Robbery by Enemies, then in that Case Bail shall not be required.

Article XI.—The Punishment of the fraudulent Bankrupt shall be the same as that (laid down) for the Thief and Liar, and the Authority to mitigate Punishment in certain Exceptions shall rest with the King only. The fraudulent Bankrupt shall be imprisoned during the Period of Investigation, and shall not (be permitted) to hold Communication with any one, even his own Governors. All his Property shall be distrained, and he may not a Second Time engage in Trade, nor be (a Mabashie Kar) an Agent in Business. Similar Punishment shall be inflicted upon his Accomplices and those Persons who may have secreted his Property.

Article XII.—Agreements entered into by an Insolvent after his Insolvency has appeared and been proven shall be null and void, and in like Manner all Deeds of Gift drawn after his Insolvency shall be null and void.

Article XIII.—The Division of the Property of a Bankrupt among his Creditors shall take place after the Lapse of Four Months. If the Effects of the Bankrupt are of a Kind (liable) to be speedily injured or destroyed, such as Cattle, Articles of Food, &c., they shall without Delay be turned into Money. Merchandise which, after the Publication of his Insolvency may be sent to the Bankrupt, shall be distrained in the Custom House, and sent to the Deewan Khaneh, and in like Manner Letters, of whatever Kind, to the Address of the Bankrupt, indicative of Absence of the Truth of his Insolvency, shall be taken to the Deewan Khaneh.

Article XIV.—The Bankrupt not having satisfied all Claims against him shall still be considered a Debtor. His Creditors shall of their own Accord allow him Time on account of the Remainder of their Claims, and in the Interim whatever he may obtain or become Heir to shall be given up in Payment of his Debts.

Article XV.—Should there be any Discrepancy between the Entry in the Duftur and the Bond itself, and the Deewan Khaneh have erroneously made

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the Registry, it, the Deewan Khaneh, shall make good the Debts of the Insolvent.

Article XVI.—Those reckoned fraudulent Bankrupts are of the following Description:—1st. Those who cannot establish their Insolvency, nor give a public Account of the Money and Effects they have received from others; 2dly. Those who, whether secretly or openly, convey Merchandise to their Homes; 3d. Those who, aware of their Insolvency, shall, after the same having become apparent, make Gifts with a view to securing to themselves (lit. eating up) the Property of their Creditors; 4th. Those who shall again sell or give in Pledge immoveable Property already sold to or in Pledge with others; 5th. Those who shall sell or give in Pledge religious Endowments. (مال وقف).

Article XVII.—His Majesty the King has abolished all Places of Asylum in the Homes of Individuals, except in certain Mosques and sanctified Places, such as the Houses of well-known (Oolumas) Priests, and the King's Palaces, which from olden Times have been Places of Refuge; and has commanded that none of the Subjects of this Government (the Persian) shall admit into their Houses Delinquents, such as Thieves, Bankrupts, and others. Whoever shall disobey these Royal Orders shall subject himself to Punishment.

Article XVIII.—Since from the Transaction of Mercantile Affairs a (Mulikoot-Toojjai) or Chief of Merchants is in every Place necessary, accordingly the Ministers of the Persian Government will appoint a Mulikoot-Toojja in every Place in Persia where extended Commerce is carried on; and, moreover, when the Business of British Merchants shall be transacted in the Deewan Khaneh, it (the Deewan Khaneh) shall arrange and settle the same in the Presence of a Delegate from the Mission or Consulate; and so in like Manner the Distraint of the Property of a Bankrupt, or of the Effects of a deceased Debtor, in Cases connected with Foreign Subjects, shall be made in the Presence of a Delegate from the British Authorities. The British Agents shall demand (the Amount of) the Claims of (due to the) Bankrupt from his Debtors, being Natives of the Country, in the same Manner as if the Debtors were themselves Subjects of the British Government.

Reverting to Article V., treating of immoveable Property, in Persia there are Three Descriptions of Persons holding Villages: 1st, the King; 2d, the Landed Proprietor (Malik); 3d, the Inhabitants. Should the Malik (desire to) place his Village in Pledge, he shall, in order to obviate Discussion, first obtain the Permission of the King's Government and of the Inhabitants.

It is necessary that the high in Rank before mentioned should make known and publish the above-written Details in the Deewan Khanehs of the Province of Yezd, according to these Instructions, and strictly warn the Authorities and Executives of the Deewan Khanehs of the Province alluded to to act up to the Commands conveyed in this august Document, nor in any way swerve from or disobey them. Let them consider the same their bounden Duty.

Written in the Month of Jumadee-ool-Awul in the Year of the Hijree 1260.

(True Translation).
(Signed) A. B. KEMBALL,
Assistant Resident,
Persian Gulf.

Letter from Hajee Mirza Aghasee to Lieutenant Colonel Farrant, Her Britannic Majesty's Chargé d'Affaires at the Court of Tehran, dated 12th June 1848.

Your Communication regarding Negroes has been received, and its Contents fully understood. With a view to the Request made by you, my sincere and esteemed Friend, and solely on account of the sincere Friendship and good Feelings I entertain towards you, I did not consider it proper to withhold or delay the Fulfilment of your Desire, and exerted my Endeavours to preserve the existing Friendship between the Two exalted Governments of Persia and England, by laying your Request in detail at a most fortunate Time before His Majesty, &c., &c., the Shah (may his Dominion and Sovereignty be everlasting).

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An imperative Order has been issued, which evinces the exceedingly great Favour entertained towards you, my honoured Friend, by His Majesty, &c., &c. the Shah, which it is evident will always increase. The Importation of Slaves by Sea alone is forbidden, and imperative Orders will be issued to the Governors of Fars and Arabia, that hereafter strict Prohibition should be observed, that no Negroes should be either imported or exported, except by Land.

This Affair, in fulfilment of the Request of that esteemed Friend, has, thank God, been concluded through the countless Favour of His Majesty, &c., &c., &c., the Shah, towards you, and by my Exertions.

But the Persian Ministers in equal Proportion require that, by the true Friendship of the Ministers of the British Government, when they make a Request, it will also be acceded to.

Translated by
(Signed) JOSEPH REED.

Firman issued by His Majesty the Shah of Persia to Hoosen Khan, Governor of Fars, dated 12th June 1848.

To the high in Rank, and Pillar of Nobility, &c., &c., Hoosen Khan, the Controller of the State Affairs and Governor of Fars, who has been exalted and supported by the distinguished Favours of His Majesty, &c., &c., the Shah, be it known:

That it is a long Time since that a Request for the Abolition of the Importation of Negroes by Sea was made on the Part of the Ministers of the British Government to the Ministers and Authorities of this Kingdom, but their Request during this long Period has not obtained an Answer or (our) Consent.

But in consequence of the Favour entertained by our august Sovereignty, &c., &c. towards the high in Rank, the sincere Well-wisher of the State, the chosen among Christian Nobles, &c., &c., Colonel Farrant, Chargé d'Affaires of the English Government, on account of his respectful Conduct and Manner of proceeding, which have been made manifest, and purely for the Regard we entertain for him, we have accepted and complied with his Request, and we have ordained that henceforward that high in Rank shall warn all Merchants and Persons passing to and fro to discontinue to bring Negroes by Sea, and that they shall not export or import Negroes except by Land, which is by no means forbidden. That high in Rank will be held responsible for the Fulfilment of the Orders contained in this Communication.

Written in the Month of Rujub 1264.

Translated by
(Signed) JOSEPH REED.

Firman issued by His Majesty the Shah of Persia to Mirza Nubee Khan, Governor of Ispahan and Persian Arabia, dated 12th June 1848.

To the high in Rank, the Superior of Generals, the esteemed of the Sovereign, Mirza Nubee Khan, Chief of the Civil Law Court, the Governor of Ispahan and Arabia, who has been honoured by the Favour of the pure Mind of the King of Kings, be it known, That at this Time the high in Rank, the noble and exalted, possessed of Dignity, the Pillar of Christian Nobles, the Cream of the great Ruler of Christendom, the undoubted Well-wisher of the State, Colonel Farrant, Chargé d'Affaires of the exalted English Government, who enjoys the unbounded Favour of His Majesty the Shah, whose resplendent Mind is desirous to gratify him, made a friendly Request on the Part of the Ministers of that exalted Government to the Ministers of His Majesty the Shah, &c. &c., that with a view to preserve the existing Friendship between the Two exalted States a Decree should be issued from the Source of Magnificence (the Shah), that hereafter the Importation of the Negro Tribes by Sea should be forbidden, and this Traffic be abolished.

In consequence of this, it is ordered and ordained that that high in Rank, after perusing this Firman, which is equal to a Decree of Fate, it will be incumbent on him to issue positive and strict Injunctions to the whole of the Dealers in Slaves who trade by Sea, that henceforth by Sea alone the Importation and Exportation of Negroes into the Persian Dominions is entirely

PERSIA.

forbidden but not by Land. Not a single Individual will be permitted to bring Negroes by Sea, without being subjected to severe Punishment.

That high in Rank must in this Matter give peremptory Orders throughout his Government, and not be remiss.

Written in the Month of Rujub 1264 (June 1848).

Memorandum.—These Firmans were confirmed by His Majesty the present Shah of Persia after his Accession to the Throne.

PERSIA.

Agreement with the Persian Government, concluded in August 1851, *by Lieutenant-Colonel Shell, Her Britannic Majesty's Minister Plenipotentiary and Envoy Extraordinary at the Court of Tehran, for the Search and Seizure of Persian Vessels suspected of being engaged in the Slave Trade; approved by Her Majesty's Government in the Month of October* 1851.

Convention concluded between Colonel Shell and Ameer-é-Nizam for the Detention and Search of Persian Vessels by British and East India Company's Cruizers.

The Persian Government agrees that the Ships of War of the British Government and of the East India Company shall, in order to prevent the Chance of Negro Slaves, Male and Female, being imported, be permitted, for the Period of Eleven Years, to search Persian Merchant Vessels in the Manner detailed in this Document, with the Exception of the Persian Government Vessels, not being Vessels the Property of Merchants, or the Property of Persian Subjects; with those Government Vessels there is to be no Interference whatever. The Persian Government agrees that in no Manner whatever shall any Negro Slaves be imported in the Vessels of the Persian Government.

The Agreement is this:—

First.—That in giving this Permission to search Mercantile Vessels and those of Subjects the Search shall from the first to the last be effected with the Co-operation, Intervention, and Knowledge of Persian Officers, who are to be on board Vessels of the English Government.

Second.—The Merchant Vessels shall not be detained longer than is necessary to effect the Search for Slaves. If Slaves should be found in any of those Vessels, the British Authorities are to take possession of them, and to carry them away, without detaining or causing them (that is the People of the Ship importing Slaves) any other Damages besides that of depriving them of the Slaves. The Vessel itself in which the Slaves have been imported shall, by the Co-operation and Knowledge of the Officers of the Persian Government who are on board of the British Cruizers, be delivered to the Authorities of the Persian Ports, who are there on the Part of the Persian Government; and the Authorities of this (the Persian) Government are to punish and fine, in a Manner suitable to the Crime he has committed, the Owner of that Slaving Vessel who has acted in contravention of the Commands of His Majesty the King of Persia, by importing Slaves.

The British Ships of War are not in any Manner to interfere with the Persian Trading Vessels without the Co-operation of the Persian Government Officers; but the Persian Government Officers must not on their Part be remiss in the Duty committed to them.

This Convention is to be in force for a Period of Eleven Years; and after these Eleven Years have expired and the stipulated Period has elapsed, if the Persian Vessels shall be interfered with, for even a single Day beyond the Eleven Years, it will be opposed to the Course of Friendship with the Persian Government, and to the Maintenance of her Rights, and this Government will make a Mand for Satisfaction.

If the Slaves who have been heretofore in Persia, and are now there, should, from the present Date and henceforward, wish to proceed by Sea on a Pilgrimage to Mecca or to India, or travel by Sea, they must, with the Knowledge of the British Resident in Bushire, procure a Passport from the Officer at the Head of the Persian Passport Office in Bushire, and no Exception shall hereafter be taken to any Slave holding a Passport. The Passport (Regulation) obtained with the Knowledge of the British Resident at Bushire is like the other Stipulations written above to be for a Period of Eleven Years.

This

This Agreement of the Right of Search, and the Appointment of the Persian Government Officers to be on board the British Cruizers, will come in force on the 1st of Rubee-ool-awul 1268 (1st January 1852).

From the Date of this Document to the above Date there is no Right of Search.

The Articles written in this Document have from first to last been agreed to by both Parties, and confirmed by the Ministers of both Governments, and nothing is to be done in contravention thereof.

Written in the Month of Shuwal 1267 (August 1851).

Done in Duplicate, signed and sealed by Meerza Tukee Khan, Ameer-é-Nizam of the Persian Government. Date as above.

(Signed) JUSTIN SHELL,
Her Britannic Majesty's Minister Plenipotentiary and Envoy Extraordinary at the Court of Persia.

RAMPORE.

Translation of the Agreement entered into by Nawab Mohumud Syeed Khan.

Agreeably to the Order of the Governor General, the Government of Rampoor having devolved upon me, I therefore declare that all Matters connected with my Rule shall be conducted with a view to maintain Justice; that all the Patans and Dependants shall live and be supported in the same Way as hitherto, and by my Conduct towards them I will enable them to live in Peace and Happiness; and with respect to the Allowances of the Family and the rest of my Relatives, the same Line of Conduct shall be followed as has always been the Case, and nothing shall be altered from my friendly and affectionate Feeling towards the Daughter and Widow of the late Nuwab Ahymud Ally Khan, on whom I settle the following Allowances separately:

	Co's Rs.	
On the Daughter of the late Nuwab -	1,000	per Mensem.
On Sahib Mihil - - - -	400	do.
On Moontaj Mihil - - - -	400	do.
On Chundram - - - -	300	do.
On Dheuree Bala Khaneh - -	300	do.
On the Dharee Khand - - -	300	do.
On the Mother of Saaed Ally Khana, deceased, Son of the late Nawab - - -	200	do.
On the Mother of the Daughter of the late Nawab - - - - -	300	do.
On Kulloo Khanum - - - -	60	do.
On Mithoo Khanum - - - -	50	do.
On Much Mattee - - - -	50	do.
On Four Women Singers - - -	50	do.

Signed by the Nuwab Syeed Mohd. Khan.

Commissioners Office,
Rohilcund Division, Rampore,
21st August 1840.

(A true Translation.)
(Signed) FRAS. ROBINSON, Officiating Agent.

SATTARA.

Treaty with the Raja of Satara, date the 4th September 1839.

Treaty between the Honourable East India Company and his Highness Shreemunt Maharaj Shahajee Raja Chutruputee of Satara, concluded at Satara on the 4th September 1839, by Lieutenant-Colonel Ovans, Resident at Satara, on the Part of the Honourable East India Company, and by Eshwunt Rao Trimbuck on the Part of Shahajee Raja Chutruputee, by virtue of full Powers from their respective Governments.

SATTARA.

Article I.—All Articles of the Treaty of Satara dated the 25th of September 1819 which are not, abrogated or modified by the present supplemental Treaty are hereby confirmed.

Article II.—It is hereby explicitly declared that the Raja has no present or prospective Title or Claim to any Territory situated beyond the Boundaries of the Satara State as the same are laid down in the Schedule dated the 29th March 1826, annexed to the aforesaid Treaty, as follows: "The Frontier "extends from the Krishna and Warna on the South to the Neera and Bheema "on the North, and from the Western Ghauts or Syadree Hills on the West "to the Districts of Pundhurpoor and Beejapoor on the East."

Article III.—In modification of Article VII of the aforesaid Treaty, and to obviate future Disputes, the Jageerdars herein named, viz.

1. The Raja of Akulkot,
2. The Punt Sucheo,
3. The Punt Prutee Nidhee,
4. The Dufla,
5. The Nimbalkur,
6. Shaikh Mira Waeekur,

are placed under the direct Management and Control of the British Government, their Contingents and pecuniary Payments, on the Scale fixed in the Time of Captain Grant, being reserved to the Raja.

Article IV.—The Raja binds himself to pay through the British Government, from the Satara Revenues, such annual Allowance as may be considered proper by the British Government for the Maintenance and Support of his Brother, Maharaj Prutap Siohu, the late Raja, and his Family.

This supplemental Treaty, consisting of Four Articles, being this Day, the 4th of September 1839, settled and concluded at Satara, to be binding and permanent, when ratified by the Right Honourable Lord Auckland, Governor General of India.

(Signed) C. OVANS, Resident at Satara. (Large Seal of His Highness the Raja of Satara.)

Ratified and confirmed by the Right Honourable the Governor General of India, at Simla, this 24th Day of October in the Year of our Lord One thousand eight hundred and thirty-nine.

(Signed) AUCKLAND.

Proclamation against Suttee issued by the Raja of Satara on the 23d September 1839.

Proclamation by the Sirkar Shreemunt Maharaj Rajeshree Chutruputree Rajmundul.

It is hereby commanded from the Hoozoor, for the Information of all the People of the Sattara Ilaka, that in the same Manner as the Practice of performing Suttee has been prohibited within the Territories of the British Government it is hereby prohibited within the Territory of this Sirkar, including the Country of the Jageerdars and Juamdars. Every one is therefore required to conform to this Proclamation from the 1st of October 1839. Whoever may disobey this Order of the Sirkar shall be punished. This Proclamation is issued that this may be known to all. Know this.

Dated this 14th of Rujub Soor Sun Arbyne Mya Tyne Wu Uluf (corresponding with the 23d of September 1839).

(True Translation.)
(Signed) C. OVANS, Resident, Satara.

Proclamation issued by the Raja of Sattara on the 23d September 1839, *abolishing the Levy of Transit Duties in the Satara Districts.*

Proclamation by Sirkar Shreemunt Maharaj Rajeshree Chutruputee Rajmundal.

It is hereby commanded from the Huzoor, for the Information of all the People of the Sattara Ilaka, that in the same Manner as the Transit Duties, with

with the Exception of the Thulmor and Thulbhurit (Town Duties), have been abolished within the British Territories. The Sirkar abolishes, from the 1st of October 1839, the Transit Duties within the Country of this Sirkar, including the Country of the Jageerdars and Juamdars. It is therefore required that no one shall levy any Transit Duties. Whoever may collect them shall be visited with Punishment by the Sirkar. This Proclamation is issued that this may be known to all. Know this.

Dated this 14th of Rujub Soor Sun Arbyne Mya Tyne Wu Uluf (corresponding with the 23d of September 1839).

(True Translation.)
(Signed) C. OVANS, Resident, Satara.

THE PUNT SUCHEO.

Agreement between the Honourable East India Company and the Punt Sucheo, dated the 3d February 1839.

The late Punt Sucheo Rughoonath Rao, having on his Death-bed adopted the Son of his Half Brother Ranijee Appa as his Heir, which Adoption, after a full Consideration of the Case, the Right Honourable the Governor General of India has been pleased to recognize, and Orders having been received to this Effect from the Honourable the Governor in Council of Bombay, as well as that the present Heir, Chimnajee Rughoonath, being of tender Years, a Karbharee should be appointed to manage the Affairs of the Jageer, a Communication was transmitted to Bhore on this Subject, and in accordance with this Communication Damodur, Moreshwur, Verikajee Rungnath, and Sudasheo Khunderao, having waited on the Resident, with full Powers to make the Arrangements pointed out by Government, the following Articles are hereby agreed to by the undersigned, on the Part of Chimnajee Rughoonath Punt Sucheo.

Article I.—By the I. and II. Articles of the Treaty between the British Government and the Punt Sucheo under Date the 22d April 1820, the Punt is bound to provide for the Establishment in his Jageer of a good Police, as also, that whenever stolen Property may be pointed out within the Country of the Punt, or Thieves traced into it, both the Property and the Thief must be delivered over to whichever of the Governments may demand them, and Assistance must be afforded to the Officers of either Government who may be sent for the Apprehension of Criminals and Offenders. In elucidation of this Article it is now also agreed, that the Punt fully recognizes the Right of the Officers of the British Government to enter his Territory in Pursuit of Offenders and stolen Property, that he will aid these Officers to the utmost of his Ability in the Performance of this Duty, and that all such Offenders and stolen Property will be given up without Demur to the British Government. All such Evidence, &c., also as may be required for the Trial of British Subjects before British Courts, for Crimes committed in the Punt's Country, are immediately to be forwarded as pointed out by the British Authorities.

Article II.—It is also hereby understood and agreed to by the Punt, that the entire Jurisdiction, Civil and Criminal, of the Village of Payet, of the Poona Zilla, and of the Kuslea of Nughog, of the Ahmednuggur Zillah, shall be ceded to the British Government. These Two Villages being surrounded by the Company's Territory, and quite detached from that of the Punt Sucheo, Justice will henceforward be administered according to the Rules and Regulations in force in the British Territory.

Article III.—Whereas for the Promotion of Trade and Commerce the British Government has abolished all Transit Duties, the Punt Sucheo, with the same Object, consents to abolish those Levies within his Territories. The Punt also hereby agrees to adopt the same System as may be adopted by the British Government with respect to the Compensation to be granted to all Parties possessing Huks on the Duties to be abolished by this Article.

Article IV.—It is also understood and agreed to, that the Settlement made by the late Rughoonath Rao Punt Sucheo with the Bankers, for the Payment

SATTARA.

of the Debts of the Estate, is to be strictly adhered to, and that no further Debt is to be contracted on any Account whatever, without the Sanction of the British Government.

Article V.—It is also understood and agreed to that the annual Allowances of Radha Baee, the Grandmother and Mother of the late Punt Sucheo, are to be duly paid in the same Manner as during the Lifetime of Rughoonath Rao.

Article VI.—It is also hereby declared and agreed to by the Punt Sucheo, that the Company's Rupee shall be the current Coin within the Punt's Territory, in the same Manner as in the Company's Country.

Article VII.—The undersigned, having been named by Gunga Baee Sucheo as Karbharees for the Management of the Estate, they hereby agree that they will faithfully and honestly discharge their Duty so as to give Satisfaction to the British Government, to the Punt, and Inhabitants at large. Yearly Accounts of the Receipts and Disbursements of the Jageer are also to be rendered, and it is clearly understood that these Karbharees may be removed or changed as Government may deem expedient.

Article VIII.—Finally it is understood that the above Agreement refers to the Territory of the Punt Sucheo within British Jurisdiction.

In all the Eight Articles, as set forth, are agreed to:—

Soor Sun Tissa Sullaseen Mya Tyne Wu Uluf the 17th of Tilkad (the 3d of February 1839).

1. (Signed) DAMODUR MORESHWUR GANDEKUR, in my own Handwriting.
1. (Signed) VENKAJEE RUNGNATH, in my own Handwriting.
1. (Signed) SUDASHEO KHUNDI RAO, in my own Handwriting.

Memorandum.—This Agreement was approved and confirmed by the Bombay Government on the 16th February 1839, and by the Right Honourable the Governor General of India on the 8th April following.

SAWUNT WAREE.

SAWUNT WAREE.

Agreement with the Sirdesaee of Sawunt Waree, dated the 15th September 1838.

Agreement entered into between Alexander Elphinstone, Esq., Collector of Zillah Rutnagherry and Ujum Rajey Khan Sawunt Bhousla, Bahadoor, Sirdesaee of Praut Koodal, Sunsthan Soondur Waree (Sawunt Waree), dated 25th Jumadee-ool-Akhur, Soor Sun Tissa Sullaseen Mya Tyne Wu Uluf (corresponding with the 15th September 1838, A.D.)

Article I.—Ujum Rajey Bahadoor does hereby renounce all Claim to the Sea and Land Customs, including the Fee for stamping Piece Goods, which he has hitherto levied within as well as on the Borders of the Territory of the Waree Sunsthan. Hereafter the Rajey Bahadoor has no Claim to the above-mentioned Items of Customs.

Article II.—Ujum Rajey Bahadoor does hereby make over to the British Government the Right of establishing Nakas on the Frontier of the Waree Umul, and the Territory, consisting of Perné and other Mahals, now held by the Portuguese of Goa, and of levying Customs there, as also of levying Sea Customs at the Port of Banda. The British Government can levy the Customs according to its own Rules, and in any Manner it pleases, to which Levy the Rajey Bahadoor is not to raise any Objection on any account.

Article III.—With the Exception of the Places mentioned in Article II. of this Agreement, the Levy of Land Customs, including the Fee for stamping Piece Goods, at all other Places in the Waree Sunsthan Umul, is abolished.

Article IV.—The British Government shall annually make a certain Payment to the Rajey Bahadoor in lieu of the Sea and Land Customs, including the Fee for stamping Piece Goods, which the Waree Sunsthan hitherto levied, and of the Huks which the Hukdars received direct, after examining

examining the Collections for the Three Years, viz. 1834–35, 1835–36, and 1836–37; and after fixing the Average, or a Third of the Total thereof, the Amount of the Average shall be annually paid to the Rajey Bahadoor.

Article V.—The Rajey Bahadoor having signified his Wish to the British Government that Articles imported from Goa for his own Use and for the Use of his Durukdars might be exempted from Customs as long as the Customs did not exceed Rupees Five hundred, the British Government complied with the Request; and with a view to avoid constant Trouble the British Government agrees to pay annually to the Rajey Bahadoor, on account of the Remission, a Sum of Rupees Five hundred in Cash, in addition to the Amount of Average alluded to in Article IV., and therefore the Rajey Bahadoor is not to raise any Dispute on account of the above Exemption.

Article VI.—If the British Government should give Orders to re-establish the Levy of Land Customs in its own Dominions, the Rajey Bahadoor is at liberty to levy Customs within his Territory at all Land Nakas, with the Exception of the above-mentioned Nakas on the Waree and Goa Frontier, and Sea Ports which have been made over to the British Government for the Purpose of establishing Nakas. If the British Government should not issue Orders to levy Land Customs in its own Dominions, the Rajey Bahadoor is not at liberty to levy them within his own Territory. But should a Decision (for levying) be passed (by the British Government), then the Difference between the Average of the Customs of the Frontier and Sea Port Nakas, and the Average agreed to be paid to the Rajey Bahadoor in Article IV., (that is) the Average of the Customs of the Nakas at which the Rajey Bahadoor may commence levying Customs, is not to be paid to him by the British Government.

The above are the Six Articles agreed upon. (Small Seal
Dated 25th Jumadee-ool-Akhur (15th September 1838, A.D.) of the Waree State.)

(True Translation.)
(Signed) C. J. ERSKINE,
Deputy Secretary to Government.

Memorandum. This Agreement was confirmed by the Bombay Government on the 12th October 1838.

SHOA.

Treaty between Her Majesty the Queen of England and the King of Shoa, dated the 15th November 1841.

Treaty of Amity and Commerce, made and concluded between His Majesty Sahela Selassie, King of Shoa, Efat, and the Galla, on the One Part, and Captain William Cornwallis Harris, under the Authority of his Excellency the Governor of Bombay, in the Name and on the Behalf of Her Most Gracious Majesty Victoria, Queen of Great Britain, Ireland, and the Indies, on the other Part.

Whereas Commerce is a Source of great Wealth and Prosperity to all those Nations who are firmly united in the Bonds of reciprocal Friendship; and whereas the Conclusion of a Treaty of perpetual Amity and Commerce betwixt Shoa and Great Britain, which has already been desired by their respective Sovereigns, would tend to the mutual Advantage of both Nations; and whereas Tokens of Amity and Goodwill have been mutually exchanged between His Majesty of Shoa and Her Britannic Majesty; and whereas it is desirable that the Articles and Conditions should be specified whereupon the desired commercial Intercourse betwixt the Two Nations should be conducted; now it is hereby declared, done, and agreed as follows:—

Article I.—That a firm, free, and lasting Friendship shall subsist between His Majesty Sahela Selassie, King of Shoa, Efat, and the Galla, and his lineal Successors, and between Her most Gracious Majesty Victoria, Queen of Great Britain, Ireland, and India, and her lineal Successors.

Article II.—That for the Purpose of preserving and maintaining the friendly Relation subsisting between the Two Nations, His Majesty of Shoa, and his

lineal Successors, shall receive and cherish any Ambassador or Envoy whom Her Britannic Majesty and her lineal Successors may see fit to appoint, and shall preserve inviolate all his peculiar Rights and Privileges.

Article III.—That for the like Purpose Her Britannic Majesty and her lineal Successors shall in the same Manner receive and cherish any Ambassador or Envoy whom His Majesty of Shoa and his lineal Successors may see fit to appoint, and shall equally preserve inviolate all his peculiar Rights and Privileges.

Article IV.—That under the following Conditions a Commercial Intercourse be allowed and encouraged betwixt the Subjects of Shoa and the Countries beyond that Kingdom and the Subjects of Great Britain.

Article V.—That an Import Duty of Five per Cent. and no more shall be levied and received by His Highness of Shoa and his lineal Successors upon all British Goods and Merchandise imported into the Kingdom, whether for Sale therein or in the Countries beyond.

Article VI.—That this Import Duty of Five per Cent. shall be assessed upon the current Value of the Merchandise at the Market Place of Alis Amba, and shall be paid either in Kind or in Specie, at the Option of the Merchant.

Article VII.—That the said Import Duty having been first duly discharged, the Merchant shall be at full Liberty either to dispose of his Goods within the Territories of Shoa, without Prohibition to the Buyer, or to convey them elsewhere, without Restraint or Molestation.

Article VIII.—That British Merchants shall be at liberty to purchase within the Territories of Shoa all such Commodities as they may think proper, whether the Produce of those Territories or imported from the Countries beyond them, and export the same without the Payment of any Duty whatsoever.

Article IX.—That the Goods and Merchandise of all Subjects of Shoa who may visit Great Britain shall in like Manner be liable to no greater Duties than are already levied or may hereafter be levied upon the immediate Subjects of Great Britain.

Article X.—That in view to the Augmentation and Promotion of Commerce between Shoa and Great Britain, His Majesty of Shoa and his lineal Successors shall encourage all Merchants to bring the Produce of the Interior of Africa through the Dominions of Shoa, and especially such Articles as are best suited to the British Market.

Article XI.—That with a like view Her Britannic Majesty and her lineal Successors will encourage British Merchants to import into Shoa such Articles as will prove most acceptable within the same.

Article XII.—That for the better Security of Merchants and their Property His Majesty of Shoa and his lineal Successors, and Her Britannic Majesty and her lineal Successors will respectively, to the utmost of their Power, endeavour to keep open and secure the Avenues of Approach betwixt the Sea Coast and Abyssinia.

Article XIII.—That with a view to the Promotion and Encouragement of reciprocal Intercourse between the respective Subjects of the Two Nations, no Hindrance or Molestation be offered to British Travellers, whether residing within the Territories of Shoa or visiting the Countries beyond.

Article XIV.—That the Effects of such Travellers, not intended for Sale, shall be liable to no Duty of any Sort, and shall in every respect be held personal and inviolable.

Article XV.—That in like Manner no Subject of Shoa shall meet with any Hindrance or Obstruction whilst residing in any Part of the Dominions of Her Most Gracious Majesty Queen Victoria, nor shall he be prevented from proceeding beyond them at Pleasure.

Article XVI.—And lastly, that a strict reciprocal Observance of all the foregoing Articles and Conditions shall be regarded as a Proof of the continued Desire on the Part of both the contracting Sovereigns for a lasting and permanent Friendship.

Made

Made and concluded at Angollallah, the Capital of the Kingdom of Shoa, on the Tenth Day of the Month Hēdar One thousand eight hundred and thirty-four of the Abyssinian Æra (corresponding with the Sixteenth Day of November in the Year of our Lord One thonsand eight hundred and forty-one), being the Twenty-ninth of the Reign of His Majesty Sehela Selassie, and the Fifth of Her Majesty Queen Victoria.

(Seal of the King of Shoa.) (Signed) SAHELA SELASSIE, who is the King of Sho, Efat, and the Galla.

(Signed) W. C. HARRIS. (Sea of Captain Harris.)

(A true Copy.)
(Signed) W. C. HARRIS,
Captain Engineers on special Duty.

Memorandum.—The Records of the Bombay Government do not show whether this Treaty was formally ratified by Her Majesty Queen Victoria. Under Date the 31st May 1842, however, Her Majesty's Secretary of State for Foreign Affairs was informed that the Lords of the Committee of Privy Council for Trade saw no Objection to this Treaty, which they considered would "be beneficial to the contracting Parties; but that it must be understood that in regard to Goods, Wares, and Merchandise the Subjects of Shoa can only enjoy in the United Kingdom the same Advantage as British Subjects shall in respect to Goods, Wares, and Merchandise the Produce of and legally imported from Shoa." An Intimation to this Effect was made by the Government of Bombay to Captain Harris (then at Shoa), on the 26th August 1842, for his "Information and Guidance."

SIND.

Treaty with the Government of Hyderabad in Sind, dated the 2d July 1834.

Commercial Treaty between the Honourable East India Company and the Government of Hyderabad in Sind.

Whereas in the First Article of the Supplemental Treaty concluded between the Honourable East India Company and the Government of Hyderabad on the 22d Day of April 1832 (corresponding with the 20th of Zilkad 1247 Hijree) it was stipulated that the Government of Hyderabad was to furnish the British Government with a Statement of Duties, &c., and, "after that the Officers of the British Government who are versed in Affairs of Traffic will examine the said Statement; should the Statement seem to them to be fair and equitable, and agreeable to Custom, it will be brought into operation, and will be confirmed; but should it appear too high, His Highness Meer Moorad Alee Khan, on hearing from the British Government to this Effect, through Colonel Pottinger, will reduce the said Duties;" now, according to Terms of the above Stipulations, the contracting States, having made due Inquiry, hereby enter into the following Agreement:—

Article I.—In lieu of a Duty on Goods proceeding up or down the River Indus, in virtue of the Fifth Article of the Perpetual Treaty of Hyderabad, there shall be levied on the Rivers between the Sea and Roopur a Toll on each Boat of Nineteen Tatta Rupees per Tatta Khurrar, of which Amount Eight Rupees shall be receivable by the Governments of Hyderabad and Khyrpoor, and Eleven Rupees by the other States possessing Dominions on the Banks of the Rivers, namely, His Highness Buhawul Khan, Maharaja Runjeet Sing, and the Honourable the East India Company.

Article II.—To obviate any Cause whatever of Trouble or Inconvenience to Traders and Merchants during their Progress, and also to prevent Disputes and Doubts, and consequent Altercation and Delay, touching the Size of Boats, the Toll is fixed on Thirty Tatta Khurrars. Be a Boat large or small, she will pay Toll according to this, and whether she measures Five Khurras or One hundred Khurrars, she will be reckoned as One of Thirty.

Article III.—The Portion of the Toll above described appertaining to Sind, and amounting to Two hundred and forty Tatta Rupees on each Boat, shall be levied at the Bunder or Port at the Mouth of the River where the Cargoes are transferred from the River to the Sea Boats, and vice versâ, and divided as the Governments of Hyderabad and Khyrpoor may think best.

Article IV.—For the Purpose of assisting in the ready Realization of the Toll due to Sind, also in the speedy and satisfactory Adjustment of Disputes which may happen to occur amongst the Merchants, Boatmen, and others, on the Questions of Hire, &c., as well as with a view to the Preservation and Augmentation of the amicable Relations which happily subsist between the States, it is settled that a British Agent (who shall not be a European Gentleman), under the Authority of Lieutenant-Colonel Henry Pottinger, Agent to the Governor General of India for the Affairs of Sind, shall reside at the Bunder or Port at the Mouth of the River where the Cargoes are transferred from One Description of Boat to another; and the British Government binds itself that the said Agent shall neither engage in Trade nor interfere in any way with the fiscal or other Affairs of the Sind Government. It is further settled, that when Occasion connected with this Treaty may render it advisable the Governor General's Agent for the Affairs of Sinde shall have the Power of deputing One of his Assistants to the above described Bunder or Port, to settle any Discussions that may have arisen; after doing which he is to return to Bhooj.

Article V.—For the more perfect Fulfilment of this Treaty it is hereby distinctly stipulated, that should any Portion, however small or great, or of whatever Description, of the Merchandise or Goods on board any Boat passing up or down the River, be landed for Sale by a Merchant or Merchants, such Portion of Merchandise or Goods, whatever may be its Quantity or Quality, shall instantly become subject to the existing local Duties, as levied by the respective Governments within their own Territories, the Purpose of the Toll agreed to by this Treaty being not to supersede or set aside the established Dues of the different States, but to repay the Expense to which the Governments will necessarily be subjected in affording the customary Protection to the Trade in Transit on the River. It will be perfectly understood from this Fifth Article that the Governments have no Claim to Duties on Merchandise merely passing up or down the River, and that the Toll is all that is to be demanded; but should any Portion, however small or large, of Goods be landed and sold, then the usual Duties shall be levied.

Written on the 2d Day of July 1834 (corresponding with the 24th of Suffur Anno Hijree 1250).

(Signed) HENRY POTTINGER.

(A true Copy.)
(Signed) HENRY POTTINGER.

Memorandum.—The above Treaty, having been ratified by the Government of India, was, by Order of that Authority, published for general Information on the 23d December 1834 in the Calcutta Government Gazette, and was republished in the Bombay Government Gazette on the 5th March 1835.

Treaty with the Ameers of Sind, dated the 20th April 1838.

Treaty between the Honourable East India Company and the Ameers of Sind, concluded by Colonel Henry Pottinger, Agent to the Governor General for Sind, on the one Part, and their Highnesses Meer Noor Mahomed Khan and Meer Nusseer Mahomed Nuseer Khan on the other, dated the 20th April 1838.

Article I.—In consideration of the long Friendship which has subsisted between the British Government and the Ameers of Sind, the Governor General in Council engages to use his good Offices to adjust the present Differences which are understood to subsist between the Ameers of Sind and Maharaja Runjeet Sing, so that Peace and Friendship may be established between the Two States.

Article II.—In order to secure and improve the Relations of Amity and Peace which have so long subsisted between the Sind State and the British Government,

Government, it is agreed that an accredited British Minister shall reside at the Court of Hyderabad, and that the Ameers of Sind shall also be at liberty to depute a Vakeel to reside at the Court of the British Government, and that the British Minister shall be empowered to change his ordinary Place of Residence as may from Time to Time seem expedient, and be attended by such an Escort as may be deemed suitable by his Government.

Dated the 20th April 1838.

Memorandum.—This Treaty was ratified by the Right Honourable the Governor General of India at Simla on the 20th April 1838.

KHYRPOOR.

Treaty between the East India Company and His Highness Meer Roostum Khan of Khyrpoor, dated the 24th December 1838.

Article I.—There shall be perpetual Friendship, Alliance, and Unity of Interests between the Honourable East India Company and Meer Roostum Khan Talpoor, and his Heirs and Successors, from Generation to Generation, and the Friends and Enemies of One Party shall be the Friends and Enemies of both.

Article II.—The British Government engages to protect the Principality and Territory of Khyrpoor.

Article III.—Meer Roostum Khan, and his Heirs and Successors, will act in subordinate Co-operation with the British Government, and acknowledge its Supremacy, and will not have any Connexion with any other Chiefs and States.

Article IV.—The Ameer, and his Heirs and Successors, will not enter into Negotiation with any Chief or State without the Knowledge and Sanction of the British Government, but the usual amicable Correspondence with Friends and Relations shall continue.

Article V.—The Ameer, and his Heirs and Successors, will not commit Aggressions on any One. If by Accident any Dispute arise with any One, the Settlement of it shall be submitted to the Arbitration and Award of the British Government.

Article VI.—The Ameer will furnish Troops, according to his Means, at the Requisition of the British Government, and render it all and every necessary Aid and Assistance throughout its Territory during the Continuance of War, and approve of all the defensive Preparations which it may make while the Peace and Security of the Countries on the other Side of the Indus may be threatened. But the British Government will not covet a "Dam or Dirhum" of the Territories enjoyed by His Highness and his Heirs, nor the Fortresses on this Bank or that Bank of the River Indus.

Article VII.—The Ameer, and his Heirs and Successors, shall be absolute Rulers of their Country, and the British Jurisdiction shall not be introduced into that Principality, nor will any of the Beloochees, Servants, Dependants, Relatives, or Subjects of the Ameer, be listened to, should they complain against the said Ameer.

Article VIII.—In order to improve by every Means possible the growing Intercourse by the River Indus, Meer Roostum Khan promises all Co-operation with the other Powers in any Measures which may be hereafter thought necessary for extending and facilitating the Commerce and Navigation of the Indus.

Article IX.—In order to further secure the Relations of Amity and Peace which have so long subsisted between the Khyrpoor State and the British Government, it is agreed that an accredited British Minister shall reside at the Court of Khyrpore, and that the Ameer shall also be at liberty to depute an Agent to reside at the Court of the British Government, and the British Minister shall be empowered to change his ordinary Place of Residence as may from Time to Time seem expedient, and be attended by such an Escort as may be deemed suitable by his Government.

This Treaty of Nine Articles having been concluded, and signed and sealed by Lieutenant-Colonel Sir Alexander Burnes, Knight, Envoy on the Part of

 the

the Right Honourable George Lord Auckland, G.C.B., Governor General of India, and Meer Roostum Khan, on the Part of himself, Chief of Khyrpoor, the Ratification by the Right Honourable the Governor General shall be exchanged within Forty-five Days from the present Date.

Done at Khyrpore, this 24th Day of December 1838, corresponding with the 6th Day of Shuval A.H. 1234.

(Signed) A. BARNES,
Envoy at Khyrpoor.

Memorandum.—This Treaty was ratified by the Right Honourable the Governor General of India in Camp at Bhagapoorara on the 10th January 1839.

Separate Article.

Since the British Government has taken upon itself the Responsibility of protecting the State of Khyrpoor from all Enemies, now and hereafter, and neither coveted any Portion of its Possessions nor Fortresses on this Side or that Side of the Indus, it is hereby agreed upon by Meer Roostum Khan, his Heirs and Successors, that if the Governor General in Time of War should seek to occupy the Fortress of Bukkur as a Depôt for Treasure and Munitions, the Ameer shall not object it.

This separate Article having been concluded, signed, and sealed by Lieutenant-Colonel Sir Alexander Burnes, Knight, Envoy on the Part of the Right Honourable George Lord Auckland, G.C.B., Governor General of India, and Meer Roostum Khan, on the Part of himself, Chief of Khyrpoor, the Ratification by the Right Honourable the Governor General shall be exchanged within Forty-five Days from the present Date.

Done at Khyrpoor, this 24th Day of December 1838, corresponding with the 6th Day of Shuval A.H. 1254.

(Signed) A. BARNES,
Envoy to Khyrpoor.

Treaty with the Ameers of Hyderabad, dated the 11th March 1839.

Treaty between the British Government and the Ameers of Hyderabad, viz., Meer Noor Mahomed Khan, Meer Nusseer Mahomed Khan, Meer Meer Mahomed Khan, and Meer Sobdar Khan.

Whereas Treaties of Friendship and Amity have from Time to Time been entered into between the British Government and the Ameers of Sind; and whereas Circumstances have lately occurred which render it necessary to revise those Treaties, and a separate Treaty has already been concluded between the British Government and Meer Roostum Khan of Khyrpoor; the following Articles have been agreed upon by the contracting Parties:—

Article I.—There shall be lasting Friendship, Alliance, and Unity of Interests between the Honourable East India Company and the Ameers of Hyderabad, Meer Noor Mahomed Khan, Meer Nuseer Mahomed Khan, Meer Meer Mahomed Khan, and Meer Sobdar Khan.

Article II.—A British Force shall be maintained in Sind, and stationed at Tatta, or such other Place Westward of the River Indus as the Governor General of India may select for its Cantonment. The Governor General will decide upon the Strength of this Force, which it is not intended shall exceed Five thousand fighting Men.

Article III.—Meer Noor Mahomed Khan, Meer Nuseer Mahomed Khan, and Meer Meer Mahomed Khan bind themselves to pay severally the Sum of One Lac of Rupees, being Three Lacs of Rupees altogether, of the Company's Currency, or of that called Bakkroo or Timooree, in part Payment of the Expense of the British Force, every Year. Meer Sobdar Khan is exempted from all Contribution to the Expense of this Force.

Article IV.—The British Government takes upon itself the Protection of the Territories now possessed by the Ameers of Hyderabad from all Foreign Aggression.

Article

Article V.—The Four Ameers, Parties to this Treaty, shall remain absolute Rulers in their respective Principalities, and the Jurisdiction of the British Government shall not be introduced into their Territories. The Officers of the British Government will not listen to or encourage Complaints against the Ameers from their Subjects.

Article VI.—The Four Ameers, being confirmed in their present Possessions by the preceding Article, will refer to the Resident in Sind any Complaint of Aggression which One of them may have to make against another, and the Resident, with the Sanction of the Governor General, will endeavour to mediate between them, and settle their Differences.

Article VII.—In case of Aggressions by the Subjects of one Ameer on the Territories of another, and of the Ameer by whose Subjects such Aggressions are made declaring his Inability to prevent them, in consequence of the offending Parties being in rebellion to his Authority, on a Representation of the Circumstances being made to the Governor General by the Resident, the Governor General will, if he sees fit, order such Assistance to be afforded as may be requisite to bring the Offenders to Punishment.

Article VIII.—The Ameers of Sind will not enter into any Negotiation with any Foreign Chief or State without the Knowledge and Sanction of the British Government. Their amicable Correspondence with Friends and Relations may continue.

Article IX.—The Ameers of Sind will act in subordinate Co-operation with the British Government for Purposes of Defence, and shall furnish for the Service of the British Government a Body of Three thousand Troops, Horse and Foot, whenever required. These Troops, when employed with the British Forces, will be under the Orders and Control of the Commanding Officers of the British Forces. The Sind contingent Troops, if employed under British Officers beyond the Sind Frontier, will be paid by the British Government.

Article X.—The Bakkroo or Timooree Rupee current in Sind and the Honourable Company's Rupee being of equal Value, the Currency of the latter Coin shall be admitted in the Sind Territories. If the Officers of the British Government establish a Mint within the Territories of the Ameers, Parties to this Treaty, and there coin the Bakkroo or Timooree Rupee, the Ameers shall be entitled, after the Close of the present Military Operations in Afghanistan, to a Seignorage on the Coinage, according to the Customs of the Country.

Article XI.—No Toll will be levied on Trading Boats passing up or down the River Indus from the Sea to the Northernmost Point of that Stream within the Territories of the Ameers of Hyderabad.

Article XII.—But any Merchandise landed from such Boats on their Passage up or down the River, and sold, shall be subject to the usual Duties of the Country; provided always, that Goods sold in a British Camp or Cantonment shall be exempt from the Payment of Duty.

Article XIII.—Goods of all Kinds may be brought by Merchants and others to the Mouths of the Indus (Ghorabaree) at the proper Season, and kept there, at the Pleasure of the Owners, till the best Period of the Year for sending them up the River; but should any Merchant land and sell any Part of his Merchandise either at Ghorabaree or anywhere else (except at the British Cantonment), such Merchant shall pay the usual Duties on them.

Article XIV.—The Provisions of this Treaty, agreed upon by the Governor General of India on the one Part, and the Ameers Meer Noor Mahomed Khan, Meer Nuseer Mahomed Khan, Meer Meer Mahomed Khan, and Meer Sobdar Khan on the other Part, shall be binding for ever on all succeeding Governments of India, and on the Heirs and Successors of the said Ameers in perpetuity, all former Treaties between the contracting Parties not rescinded by the Provisions of this Engagement remaining in force.

This Treaty, consisting of Fourteen Articles, having been signed in Quadruplicate by the Right Honourable George Lord Auckland, G. C. B., the Governor General of India, at Bussee, on the 11th Day of March 1839, One of these Four Documents will be separately granted through Colonel H. Pottinger,

Resident at Hyderabad, the Negotiator of the Treaties, to each of the Four Ameers, on his delivering a counterpart Engagement, under his Seal and Signature, to the British Resident in Sind, Colonel H. Pottinger.

Dated the 11th March 1839.

(Signed) AUCKLAND.

(True Copy)
(Signed) T. H. MADDOCK,
Secretary to the Government of India
with the Governor General.

MEERPOOR.

Treaty of Fourteen Articles between the British Government and the Ameer of Meerpoor, Meer Sher Mahomed Khan, dated the 18th June 1841.

Whereas Treaties of Amity and Friendship have been concluded between the Honourable East India Company and the Ameers of Hyderabad, a separate Treaty, on the same Principle, is now entered into between that Power and His Highness Meer Sher Mahomed Khan of Meerpoor, and the following Articles have been agreed upon by the contracting Parties:

Article I.—That there shall be lasting Friendship, Alliance, and Unity of Interests between the Honourable East India Company and the Ameer of Meerpoor, Meer Sher Mahomed Khan.

Article II.—Meer Sher Mahomed Khan binds himself to pay every Year the Sum of Half a Lac of Rupees (50,000) of the Company's Currency, in part Payment of the Expense of the British Force stationed in Sind, viz., on the 1st February of each Year.

Article III.—The British Government takes upon itself the Protection of the Territory now possessed by the Ameer of Meerpoor from all Foreign Aggression.

Article IV.—Meer Sher Mahomed Khan shall remain sole Ruler in his Principality, and the Jurisdiction of the British Government shall not be introduced into his Territory. The Officers of the British Government will not listen to or encourage Complaints against the Ameer from his Subjects.

Article V.—The Ameer, being confirmed in his present undisputed Possessions by the preceding Article, will refer to the British Representative in Sind any Complaint of Aggression which he may make against any of the other Ameers; and the Political Agent, with the Sanction of the Governor General, will endeavour to mediate between them, and settle their Differences.

Article VI.—The Territories at present disputed between Meer Sher Mahomed Khan and the Ameers of Hyderabad shall be submitted to the Decision of Arbitrators appointed by both Parties, and an Umpire appointed by the Political Agent.

Article VII.—In case of Aggression by the Subjects of One Ameer on the Territories of another, and of the Ameer by whose Subjects such Aggressions are made declaring his Inability to prevent them, in consequence of the offending Parties being in rebellion to his Authority, on a Representation of the Circumstances being made to the Governor General by the Political Agent, the Governor General will, if he sees fit, order such Assistance to be afforded as may be requisite to bring the Offenders to Punishment.

Article VIII.—The Ameer will not enter into any Negotiation with any Foreign Chief or State without the Knowledge and Sanction of the British Government. His amicable Correspondence with his Friends and Relations may continue.

Article IX.—The Ameer will act in subordinate Co-operation with the British Government for Purposes of Defence, and shall furnish for the Service of the British Government a proportional Quota of Troops to that supplied by the other Ameers, whenever required. Those Troops, when employed with British Forces, will be under the Orders and Control of the Commanding Officer of the British Forces. The Ameer's Troops, if employed beyond the Sind Frontier, will be paid by the British Government.

Article X.—The Bakkroo or Timooree Rupee current in Sind and the Honourable Company's Rupee being of equal Value, the Currency of the latter Coin shall be admitted in the Ameer's Territory.

Article XI.—No Toll will be levied on Trading Boats passing up or down the River Indus from the Sea to the Northernmost Point of that Stream within the Territories of the Ameer.

Article XII.—But any Merchandise landed from Boats on their Passage up or down the River, and sold, shall be subject to the usual Duties of the Country; provided always, that Goods sold in a British Camp or Cantonment shall be exempt from the Payment of Duty.

Article XIII.—Goods of all Kinds may be brought by Merchants and others to the Mouths of the Indus (Ghorabaree) at the proper Season, and kept there, at the Pleasure of the Owners, till the best Period of the Year for sending them up the River; but should any Merchant land and sell any Part of his Merchandise either at Ghorabaree or anywhere else, except at the British Cantonment, such Merchant shall pay the usual Duty.

Article XIV.—The Provisions of this Treaty, agreed upon by the Governor General of India on the One Part, and Meer Sher Mahomed Khan on the other Part, shall be binding for ever on all succeeding Governments of India, and on the Heirs and Successors of the said Ameer, in perpetuity.

Dated the 27th Rubee-ool-Avul A.H. 1257 (or the 18th June 1841, A.D.)

(Signed) AUCKLAND.

Memorandum.—This Treaty was ratified by the Right Honourable the Governor General of India in Council on the 16th August 1841.

SINDIA.

Treaty between the British Government and the Maharaja Jyajee Rao Sindia, dated the 13th January 1844.

Treaty between the Honourable English East India Company and Maharaja Alijah Jyajee Rao Sindia, Bahadoor, and his Children, Heirs and Successors, settled, on the Part of the Honourable Company, by Frederick Currie, Esquire, and Lieutenant-Colonel William Henry Sleeman, by virtue of full Powers to that Effect vested in them by the Right Honourable Edward Lord Ellenborough, One of Her Britannic Majesty's Most Honourable Privy Council, Governor General, appointed by the Honourable Company to direct and control all their Affairs in the East Indies, and on the Part of His Highness Jyajee Rao Sindia by Rao Ram Rao Phalkia, Bahadoor Sumsher Jung, Deo Rao Jadhow Mama Saheb, Dubeer ood Dowlah, Moonshee Raja Bulwunt Rao Bahadoor, Oodajee Rao Ghatgia, Moolla Jee, and Narayun Rao Bhaoo Yumajee Potnuvees, the Sirdars nominated to conduct the Affairs of the Government during His Highness's Minority.

Article I.—Every Part of the Treaty of Peace concluded by General Sir Arthur Wellesley, K.B., at Surje Anjungaum on the 30th December 1803, and of the Treaty of Alliance and mutual Defence settled by Major John Malcolm at Boorhanpoor on the 27th February 1804, and of the Definitive Treaty of Amity and Alliance, with the Declaratory Article annexed, concluded by Lieutenant Colonel John Malcolm at Moostafapoor on the 22d November 1805, and of the Treaty concluded between Captain Robert Close, on the Part of the British Government, and Maharaja Alijah Dowlut Rao Sindia, on the 5th November 1817, as well as every Part of all other Treaties and Engagements between the Two States which may be now in force, except in so far as may be altered by this Engagement, is to remain binding upon the Two Governments.

Article II.—Whereas the late Maharaja Jankajee Rao Sindia engaged to defray all the Charges of a Force, to be commanded by British Officers, and constantly stationed within His Highness's Territories for the Protection thereof and the Preservation of good Order therein, and the Cost of such Force hitherto has been about 5,00,000 of Company's Rupees per Annum, and

the Revenues and Receipts set apart and assigned for the maintaining of the said Force, together with other Revenues now received by the British Government on His Highness's Account, amount to the Sum of about 5,46,000 Company's Rupees; and whereas it is expedient to increase the Amount of such Force, and to make permanent Provision for defraying the Charge thereof; it is therefore agreed between the British Government and His Highness the Maharajah Jyajee Rao Sindia, that in addition to all the Revenues and other Receipts already set apart for the Purpose of maintaining the said Force, or received by the British Government on His Highness's Account, the Revenues of the Districts enumerated and Territory described in the Schedule A. to this Treaty shall be appropriated to the Maintenance of such Force.

Article III.—It is further agreed that if the Revenues of the Districts so enumerated and described in such Schedule A., together with the Revenues and Payments mentioned in the foregoing Article as set apart for the Payment of the said Force, or heretofore received on His Highness's Account, shall, after defraying thereout all the Charges of Civil Administration, exceed the Sum of Eighteen Lacs of Company's Rupees, the Surplus shall be paid over to His Highness Maharaja Jyajee Rao Sindia, and if the said Revenues and Receipts shall fall short of Eighteen Lacs of Company's Rupees per Annum, the Deficiency shall be made good by His Highness.

Article IV.—And it is further agreed, for the better securing of the due Payment of the Revenues of such Districts enumerated and described in Schedule A., and for the better preserving of good Order within the same, that the Civil Administration thereof shall be conducted by the British Government in the same Manner in which the Civil Administration of other Districts belonging to the Maharajah, of which the Revenues are similarly assigned, is conducted by the British Government for His Highness.

Article V.—And whereas there is now due to the British Government the Sum of Ten Lacs of Rupees, more or less, as may hereafter appear on Examination of the Accounts, on the Score of Charges of the contingent Force, and a further Sum of One Lac on account of Advances made to Her Highness Baiza Baee, and on other Accounts, and the Charges of the present Armament of the British Government may be estimated at Ten Lacs (after deducting therefrom the Expense of furnishing to His Highness 6,000 Men, with Artillery and Stores, free of Cost to His Highness, under the Provisions of the Treaty of Boorhanpoor), and a further Expenditure of Five Lacs will be incurred by the British Government in affording Compensation for Losses sustained during and in consequence of the late Hostilities, and in other Charges connected therewith; it is further agreed, that His Highness shall pay to the British Government the Sum of Twenty-six Lacs of Rupees within Fourteen Days from the Date of this Treaty, and in default thereof that the Revenues of the several Districts enumerated in Schedule B. attached to this Treaty shall, together with the Civil Administration of such Districts, be made over to the British Government until such Time as the said Sum of Twenty-six Lacs of Company's Rupees shall have been paid, together with Interest at the Rate of Five per Cent. per Annum upon the same.

Article VI.—And whereas the British Government is bound by Treaty to protect the Person of His Highness the Maharaja, his Heirs and Successors, and to protect His Highness's Dominions from Foreign Invasion, and to quell serious Disturbances therein, and the Army now maintained by His Highness is of unnecessary Amount, embarrassing to His Highness's Government, and the Cause of Disquietude to neighbouring States; it is therefore further agreed, that the Military Force of all Arms hereafter to be maintained by His Highness, exclusive of the Contingent above provided for, shall at no Time exceed 9,000 Men, of whom not more than 3,000 shall be Infantry, with Twelve Field Guns, and 200 Gunners with Twenty other Guns; and His Highness the Maharaja engages to take immediate Measures for the Reduction of his Army within the Number above specified, and the British Government engages, on its Part, to assist His Highness therein, should such Aid appear to be required.

Article VII.—It is further agreed, that His Highness will discharge all Pay due to the Troops disbanded, and also give a Gratuity of Three Months Pay to such of the Officers, Non-commissioned Officers, and Privates of the Corps disbanded

disbanded as may not be re-enlisted in the Contingent or in any new Corps formed by His Highness.

Article VIII.—And inasmuch as it is expedient to provide for the due Administration of the Government during the Minority of His Highness the Maharaja, which Minority shall be considered to terminate when His Highness shall have attained the full Age of Eighteen Years, and not sooner, that is, on the 5th Magh Vud Sumvut 1909, or Nineteenth Day of January A.D. 1853, it is further agreed, that during such Minority the Persons intrusted with the Administration of the Government shall act upon the Advice of the British Resident in all Matters whereon such Advice shall be offered; and no Change shall be made in the Persons intrusted with the Administration without the Consent of the British Resident acting under the express Authority of the Governor General.

Article IX.—And it is agreed, that the following Persons shall in the first instance constitute the Council of Regency, and that the first-named Person shall be President of the same:—Rao Ram Rao Phalkia Bahadoor Shumsher Jung, Deo Rao Jadhow Mama Saheb, Dubeer-ood-Dowlah, Moonshee Raja Bulwunt Rao Bahadoor, Oodajee Rao Ghatgia, Moolla Jee, and Narayun Rao Bhaoo Yumajee Potnuvees.

Article X.—And inasmuch as it is fitting that Her Highness Tara Baee should have a suitable Provision now made for the Maintenance of her Court, it is further agreed, that the Sum of Three Lacs of Rupees shall be annually set apart for that Purpose, and be at Her Highness's sole Disposal.

Article XI.—And it is further agreed, that the British Government shall, as heretofore, exert its Influence and good Offices for maintaining the just territorial Rights of the Maharaja and the Subjects of the State of Sindia at present existing in the neighbouring and other Native States.

Article XII.—This Treaty, consisting of Twelve Articles, has been this Day settled by Frederick Currie, Esquire, and Lieutenant-Colonel William Henry Sleeman, acting under the Directions of the Right Honourable Edward Lord Ellenborough, Governor General, on the Part of the British Government, and by Rao Ram Rao Phalkia Bahadoor Shumsher Jung, Deo Rao Jadhow Mama Saheb, Dubeer-ood Dowlah, Moonshee Raja Bulwunt Rao Bahadoor, Oodajee Rao Ghatgia, Moolla Jee, and Narayun Rao Bhaoo Yumajee Potnuvees, on the Part of the Maharaja Jyajee Rao Sindia, and the said Treaty has been this Day ratified by the Seal of the Right Honourable Lord Ellenborough, Governor General, and by that of His Highness Maharaja Jyajee Rao Sindia.

Done at Gwalior this Thirteenth Day of January in the Year of our Lord One thousand eight hundred and forty-four, corresponding with 22d Zilhuj 1259 Hijree, and ratified the same Date.

(Seal of Maharaja Alija Jyajee Rao Sindia Bhahadoor.)

(Seal of the Governor General.)

(Signed) ELLENBOROUGH.

(Signed) F. CURRIE.
W. H. SLEEMAN.

(Seal of Ram Rao Phalkia Bahadoor.)

(Signed) RAM RAO PHALKIA BAHADOOR SHUMSHER JUNG.

(Seal of Moonshee Raja Bulwunt Rao Bahadoor.)

(Signed) MOONSHEE RAJA BULWUNT RAO.

DEO RAO BHAOO JADHOW.

(Seal of Oodadajeee Rao Ghatgia.)

OODAJEE RAO GHATGIA.

NARAYUN RAO BHAOO.
MOOLLA JEE.

SCHEDULE A.

Schedule A. referred to in Articles II. and III. of the Treaty of Gwalior, being the Enumeration of Districts, with their estimated present net Revenues, and Description of Territory, assigned by His Highness Jyajee Rao Sindia for the Maintenance of the increased contingent Force mentioned in the said Treaty, in addition to the Revenues heretofore assigned and Payments heretofore received by the British Government on the Part of His Highness.

Bhanderee	*Rs.*	1,80,000
Chanderee		81,000
Gur Mhow		2,400
Mhow Mehonee		37,000
Jawud		2,29,000
Jeerun		37,000
Indorkee		37,000
Gungapoor, &c.		16,000
Yawul Chopra		97,000
Sitwas Nimawur		35,000
Kutchwagur		2,27,500
Kuttungur		1,60,000
Hindia Hurda		1,29,000
Manpoor		2,000
Chur Thana		800
Nodha		30,000
		13,00,700

And any other Purgunas, Districts, or Lands whatsoever belonging to His Highness not above specified* which may be situated on the Right Bank of the River Sind, from its Embouchure in the Jumma to the Point at which it leaves the Ghauts near Khainwah (save and except the Fort of Nurwar, with the Lands immediately surrounding the same, Thirty-eight Villages, yielding 14,000 Rupees, and Lebwa, Jageer of Bulwunt Rao, yielding 2,000, and Bhingong, Jageer of Bhaoo Potnuvees, yielding 2,000, the Two last to be transferred hereafter, at the Pleasure of the British Government, an Equivalent being given for them in some other of the transferred Districts, by mutual Agreement), and from that Point all such other Purgunas, Districts, and Lands as may be situated below the Summit of the Ghauts.

It is to be understood that all Religious Endowments and Grants of a similar Character bonâ fide existing at this Date, and excluded from the Rent Roll of the several Districts, are to be respected and maintained, and that the Assumption of the Management of the new Territories by the British Government does not involve the Abolition of the "Suzerainetè" of the Maharaja, or of the proprietary Rights of the Inhabitants thereof.

(Signed) F. CURRIE,
W. H. SLEEMAN, and
the Gwalior Negotiators.

N.B.—In addition to the Lands above enumerated, the British Government receives as Assignment for the former Contingent and on other Accounts Sums to the Amount of about 5,46,900 Rupees, making the total aggregate Receipts for the whole contingent Force 18,47,600.

(Signed) F. CURRIE,
W. H. SLEEMAN, and
the Gwalior Negotiators.

* Such as Gondia, near Indurgus, yielding Rs. 30,000; Mehdek, 2,200; Pachore and Chandory, 250.

SCHEDULE B.

Schedule B. referred to in Article V. of the Treaty of Gwalior, being an Enumeration of the Districts to be held and managed by the British Government till the Debt due by the Gwalior State, mentioned in the said Article, is discharged.

Shoojawulpoor	- -	*Rs.* 2,55,000
Shahjehanpoor	- - -	- 2,00,000
Eesagur	- - -	- 3,00,000

(Signed) F. CURRIE,
W. H. SLEEMAN, and
the Gwalior Negotiators.

(True Copies.)
(Signed) F. CURRIE,
Secretary to the Government of India
with the Governor General.

East India House,
5th June 1852.

(True Copies)
T. L. PEACOCK,
Examiner of India Correspondence.

EAST INDIES.

RETURN

To an Order of the House of Lords, dated 20th April 1852,

CALLING FOR

Copy of all Treaties with the Native States of India made since the 1st of May 1834.

Ordered to be printed 8th June 1852.

RETURN

To so much of an Order of the House of Lords, dated 20th April 1852,

AS CALLS FOR

Total Annual Expense of the Military Force under each Presidency in each Year from 1834–35, according to the Annual Military Statements received from India.

East India House,
8th June 1852.

JAMES C. MELVILL,
Secretary.

Ordered to be printed 11th June 1852.

Total Annual Expense of the Military Force under each Presidency in each Year

	ROYAL TROOPS.			COMPANY'S							
					Artillery.				Native Cavalry.		
	Dragoons.	Infantry.	Total.	Engineers and Sappers.	Horse.	European Foot.	Native Foot.	Total.	Regular.	Irregular.	Total.
1834–35.	£	£	£	£	£	£	£	£	£	£	£
Bengal -	76,197	217,491	293,688	26,973	95,746	96,996	86,115	228,857	236,581	109,613	346,194
Madras -	36,571	185,663	222,234	33,668	56,692	68,038	17,247	141,977	202,131	- -	202,131
Bombay -	39,640	100,833	140,473	32,996	36,642	42,640	17,486	96,768	75,090	34,062	109,152
Total -	152,408	503,987	656,395	93,637	189,080	207,674	70,848	467,602	513,802	143,675	657,477
1835–36.											
Bengal -	79,830	230,301	310,131	22,959	95,423	96,062	38,931	230,416	236,827	108,723	345,550
Madras -	36,165	211,885	248,050	28,317	51,994	61,783	15,289	129,066	188,479	- -	188,479
Bombay -	38,534	101,927	140,461	20,830	34,410	40,007	17,770	92,187	73,485	33,313	106,798
Total -	154,529	544,113	698,642	72,106	181,827	197,852	71,990	451,669	498,791	142,036	640,827
1836–37.											
Bengal -	72,960	218,308	291,268	21,397	91,344	93,714	34,857	219,915	228,687	112,657	341,344
Madras -	37,218	218,385	255,603	26,540	50,935	60,729	14,694	126,358	194,340	- -	194,340
Bombay -	38,568	106,432	145,000	18,025	35,040	39,323	18,177	92,540	75,764	33,471	109,235
Total -	148,746	543,125	691,871	65,962	177,319	193,766	67,728	438,813	498,791	146,128	644,919
1837–38.											
Bengal -	68,929	209,297	278,226	19,940	94,254	88,881	36,948	220,083	226,287	111,932	338,219
Madras -	37,619	223,062	260,681	24,959	52,219	61,346	14,669	128,234	195,005	- -	195,005
Bombay -	40,224	109,779	150,003	18,079	36,759	39,347	19,460	95,566	79,307	33,630	112,937
Total -	146,772	542,138	688,910	62,978	183,232	189,574	71,077	443,883	500,599	145,562	646,161
1838–39.											
Bengal -	74,890	209,070	283,960	20,252	94,558	84,277	40,353	219,188	228,778	131,737	360,515
Madras -	33,142	216,011	249,153	25,921	48,954	57,732	15,371	122,057	193,598	- -	193,598
Bombay -	41,488	104,729	146,217	20,622	40,654	37,883	19,654	98,191	82,150	33,678	115,828
Total -	149,520	529,810	679,330	66,795	184,166	179,892	75,378	439,436	504,526	165,415	669,941
1839–40.											
Bengal -	87,578	253,858	341,436	18,958	93,454	82,117	41,455	217,026	240,448	130,705	371,153
Madras -	40,121	245,365	285,486	33,550	54,399	64,915	17,873	137,187	197,695	- -	197,695
Bombay -	39,777	114,830	154,607	10,865	36,332	35,384	20,973	92,689	70,839	149,275	220,114
Total -	167,476	614,053	781,529	63,373	184,185	182,416	80,301	446,902	508,982	279,980	788,962
1840–41.											
Bengal -	83,203	352,080	435,283	19,658	97,658	84,204	44,211	226,073	235,262	154,882	390,144
Madras -	32,901	176,511	209,412	28,206	47,108	60,736	17,687	125,531	190,522	- -	190,522
Bombay -	37,227	115,054	152,281	11,889	35,961	38,608	16,259	90,828	74,849	202,679	277,528
Total -	153,331	643,645	796,976	59,753	180,727	183,548	78,157	442,432	500,633	357,561	858,194
1841–42.											
Bengal -	81,308	400,768	482,076	16,546	93,186	89,396	39,070	221,652	213,985	179,492	393,477
Madras -	35,431	149,922	185,353	25,113	48,295	59,865	16,437	124,597	198,234	- -	198,234
Bombay -	40,439	96,157	136,596	11,478	37,917	35,115	19,635	92,667	73,698	202,487	276,185
Total -	157,178	646,847	804,025	53,137	179,398	184,376	75,142	438,916	485,917	381,979	867,896

from 1834–35, according to the ANNUAL MILITARY STATEMENTS received from INDIA.

TROOPS.										
INFANTRY.				Veterans.	Medical Department.	Ordnance.	Commissariat.	Staff.	Buildings, Works, and Stores, and other Military Charges not included under any of the foregoing Heads.	TOTAL.
European.	Native.		Total.							
	Regular.	Irregular.								
£	£	£	£	£	£	£	£	£	£	£
21,947	1,180,435	107,656	1,310,038	32,108	43,727	51,407	454,910	107,624	643,123	3,538,649
31,808	832,147	- -	863,955	43,024	30,681	42,509	156,513	122,828	360,986	2,220,506
26,497	389,873	9,230	425,600	14,090	24,151	37,768	143,580	96,846	160,583	1,282,007
80,252	2,402,455	116,886	2,599,593	89,222	98,559	131,684	755,003	327,298	1,164,692	7,041,162
23,519	1,157,003	117,009	1,297,531	32,031	44,011	51,138	355,982	124,135	664,799	3,478,683
29,459	741,089	- -	770,548	38,915	28,966	45,764	131,377	157,698	331,141	2,098,321
26,315	384,446	8,762	419,523	14,555	22,345	39,413	146,490	107,425	160,065	1,270,092
79,293	2,282,538	125,771	2,487,602	85,501	95,322	136,315	633,849	389,258	1,156,005	6,847,096
26,970	1,108,563	119,976	1,255,509	30,166	41,902	49,936	334,634	111,045	676,767	3,373,883
32,091	743,438	- -	775,529	41,853	30,836	45,475	126,488	158,437	457,217	2,238,676
25,819	384,005	9,123	418,947	16,593	23,291	36,884	137,770	106,749	168,258	1,273,292
84,880	2,236,006	129,099	2,449,985	88,612	96,029	132,295	598,892	376,231	1,302,242	6,885,851
23,319	1,141,972	127,863	1,293,154	30,069	41,509	52,975	359,773	118,705	660,597	3,413,250
29,617	778,533	- -	808,150	44,942	49,418	46,324	161,084	122,734	579,704	2,421,235
23,497	398,335	9,197	431,029	16,074	21,278	35,345	135,659	109,266	181,718	1,306,954
76,433	2,318,840	137,060	2,532,333	91,085	112,205	134,644	656,516	350,705	1,422,019	7,141,439
22,717	1,244,894	143,643	1,411,254	33,760	40,108	46,431	411,737	166,030	533,534	3,526,769
29,229	824,939	- -	854,168	45,477	50,334	47,030	235,246	131,487	563,543	2,518,014
29,142	473,049	11,271	513,462	19,537	25,300	46,935	275,733	158,883	142,023	1,562,731
81,088	2,542,882	154,914	2,778,884	98,774	115,742	140,396	922,716	456,400	1,239,100	7,607,514
38,760	1,238,593	234,197	1,511,550	36,321	41,847	46,880	338,495	145,448	707,540	3,776,654
53,372	971,688	- -	1,025,060	48,712	55,064	50,731	312,760	137,755	512,221	2,796,221
34,638	448,643	38,335	521,616	16,326	26,297	69,233	408,432	119,454	241,700	1,881,333
126,770	2,658,924	272,532	3,058,226	101,359	123,208	166,844	1,059,687	402,657	1,461,461	8,454,208
48,931	1,350,357	229,795	1,629,083	39,525	41,868	47,228	469,332	153,492	557,514	4,009,200
55,398	993,136	- -	1,048,534	50,345	58,951	53,567	303,174	130,283	557,765	2,756,290
44,327	473,497	53,654	571,478	17,645	30,212	56,725	639,765	135,518	257,074	2,240,943
148,656	2,816,990	283,449	3,249,095	107,515	131,031	157,520	1,412,271	419,293	1,372,353	9,006,433
47,191	1,260,986	294,318	1,602,495	39,362	43,334	47,890	545,257	165,396	624,608	4,182,093
55,002	1,005,950	- -	1,060,952	52,127	58,903	49,867	357,046	140,085	502,833	2,755,110
46,280	473,792	53,564	573,636	19,501	38,612	54,829	640,066	136,087	276,885	2,256,542
148,473	2,740,728	347,882	3,237,083	110,990	140,849	152,586	1,542,369	441,568	1,404,326	9,193,745

Total Annual Expense of the Military Force under each Presidency in each Year from

	ROYAL TROOPS.			COMPANY'S							
					ARTILLERY.				NATIVE CAVALRY.		
	Dragoons.	Infantry.	Total.	Engineers and Sappers.	Horse.	European Foot.	Native Foot.	Total.	Regular.	Irregular.	Total.
1842–43.	£	£	£	£	£	£	£	£	£	£	£
Bengal -	112,382	396,201	508,583	25,076	104,624	109,482	44,046	258,152	232,357	196,835	429,192
Madras -	39,159	283,895	323,053	32,116	52,886	63,712	16,876	133,474	184,688	- -	184,688
Bombay -	39,300	180,570	219,870	12,054	37,010	43,427	22,672	103,109	73,448	205,063	278,511
Total -	190,840	860,666	1,051,506	69,246	194,520	216,621	83,594	494,735	490,493	401,898	892,391
1843–44.											
Bengal -	111,766	297,379	409,145	27,256	102,565	102,825	51,338	256,728	233,031	231,689	464,720
Madras -	32,598	222,638	255,236	24,083	46,944	65,410	17,195	129,549	185,282	- -	185,282
Bombay -	39,362	180,422	219,784	13,201	37,900	37,948	22,557	98,405	73,393	207,854	281,247
Total -	183,726	700,439	884,165	64,540	187,409	206,183	91,090	484,682	491,706	439,543	931,249
1844–45.											
Bengal -	112,356	323,201	435,557	26,118	105,310	105,957	51,997	263,264	237,921	264,357	502,278
Madras -	38,558	224,968	263,526	26,777	61,433	64,827	20,648	146,908	186,453	- -	186,453
Bombay -	39,467	174,830	214,297	14,383	39,148	39,432	21,557	100,137	73,753	236,338	310,091
Total -	190,381	722,999	913,380	67,278	205,891	210,216	94,202	510,309	498,127	500,695	998,822
1845–46.											
Bengal -	147,056	336,087	483,143	31,061	115,188	114,556	59,914	289,658	248,408	394,693	643,101
Madras -	37,127	194,380	231,507	26,251	48,052	80,706	22,013	150,771	187,181	- -	187,181
Bombay -	- -	191,625	191,625	16,696	39,592	51,074	29,519	120,185	69,123	253,875	322,998
Total -	184,183	722,092	906,275	74,008	202,832	246,336	111,446	560,614	504,712	648,568	1,153,280
1846–47.											
Bengal -	109,245	364,823	474,068	31,418	113,552	115,704	57,942	287,198	234,639	410,808	645,447
Madras -	34,707	152,921	187,628	28,528	45,834	74,028	21,013	140,875	180,589	- -	180,589
Bombay -	39,534	182,996	222,530	15,366	37,179	41,328	31,765	110,272	69,810	253,575	323,385
Total -	183,486	700,740	884,226	75,312	196,565	231,060	110,720	538,345	485,038	664,383	1,149,421
1847–48.											
Bengal -	113,511	294,842	408,353	28,278	112,611	122,765	56,002	291,378	232,493	339,751	572,244
Madras -	36,190	130,705	166,895	31,817	45,346	80,054	19,262	144,662	168,439	- -	168,439
Bombay -	42,340	164,338	206,678	13,914	38,391	46,125	37,268	121,784	71,039	291,146	362,185
Total -	192,041	589,885	781,926	74,009	196,348	248,944	112,532	557,824	471,971	630,897	1,102,868
1848–49.											
Bengal -	118,654	296,293	414,947	29,091	117,509	127,008	57,684	302,201	239,367	341,503	580,870
Madras -	35,407	124,426	159,833	31,707	48,093	80,905	19,749	148,747	175,320	- -	175,320
Bombay -	41,499	170,128	211,627	16,715	37,091	54,180	35,226	126,497	77,076	290,220	367,296
Total -	195,560	590,847	786,407	77,513	202,693	262,093	112,659	577,445	491,763	631,723	1,123,486
1849–50.											
Bengal -	114,889	482,533	597,422	25,462	112,409	122,352	62,504	297,265	233,878	438,267	672,145
Madras -	36,296	121,006	157,302	32,982	48,973	82,522	19,586	151,081	173,792	- -	173,792
Bombay -	37,466	167,609	205,075	17,660	37,556	51,104	39,312	127,972	71,405	289,980	361,385
Total -	188,651	771,148	959,799	76,104	198,938	255,978	121,402	576,318	479,075	728,247	1,207,322
1850–51.	Statements not yet received.			—	—	—	—	—	—	—	—

Note.—This Account includes the Charges of the Local and Police Corps appertaining to the Civil and Judicial Departments, in accordance the House of Commons, in obedience to their Order of the 6th February 1832, and also in agreement with a Return of the Military Force may be considered as an Adjunct.

East India House,
8th June 1852.

1834-35, according to the Annual Military Statements received from India—*continued.*

TROOPS.										
Infantry.				Veterans.	Medical Department.	Ordnance.	Commissariat.	Staff.	Buildings, Works, and Stores, and other Military Charges not included under any of the foregoing Heads.	Total.
European.	Native.		Total.							
	Regular.	Irregular.								
£	£	£	£	£	£	£	£	£	£	£
58,374	1,460,544	205,072	1,723,990	43,069	39,798	50,289	592,010	140,284	837,285	4,647,728
52,994	1,016,503		1,069,497	52,167	64,899	51,729	299,519	125,054	404,297	2,740,493
49,945	505,198	53,580	608,723	17,949	39,656	55,473	487,544	123,191	228,223	2,174,303
161,313	2,982,245	258,652	3,402,210	113,185	144,353	157,491	1,379,073	388,529	1,469,805	9,562,524
61,479	1,420,796	229,633	1,711,908	48,556	44,633	50,179	565,645	129,560	965,237	4,673,567
51,842	1,003,315		1,055,157	54,678	64,655	50,300	284,740	121,349	528,842	2,753,871
47,698	480,342	53,676	581,716	17,848	33,779	50,403	460,874	137,263	236,348	2,130,868
161,019	2,904,453	283,309	3,348,781	121,082	143,067	150,882	1,311,259	388,172	1,730,427	9,558,306
56,483	1,467,582	243,420	1,767,485	50,904	44,718	51,744	554,002	139,072	729,486	4,564,628
49,610	989,277		1,038,887	55,467	56,242	49,647	333,766	125,723	556,752	2,840,148
47,709	521,235	61,961	630,905	17,894	34,744	50,511	405,602	116,094	335,551	2,230,209
153,802	2,978,094	305,381	3,437,277	124,265	135,704	151,902	1,293,370	380,889	1,621,789	9,634,985
51,987	1,501,043	249,252	1,802,282	50,421	53,396	57,556	537,224	159,715	1,285,231	5,392,788
48,312	1,000,626		1,048,938	58,735	55,146	49,636	368,411	125,440	509,382	2,811,398
49,412	543,894	58,565	651,871	18,250	36,902	57,430	419,358	105,940	238,808	2,180,063
149,711	3,045,563	307,817	3,503,091	127,406	145,444	164,622	1,324,993	391,095	2,033,421	10,384,249
52,002	1,464,467	270,715	1,787,184	53,774	51,283	53,974	613,632	157,107	1,281,870	5,436,955
55,219	969,084		1,024,303	54,345	59,947	48,230	325,226	123,174	634,082	2,806,927
50,843	525,018	108,229	684,090	17,858	33,000	66,197	389,508	110,852	381,076	2,354,134
158,064	2,958,569	378,944	3,495,577	125,977	144,230	168,401	1,328,366	391,133	2,297,028	10,598,016
58,755	1,351,017	281,163	1,690,935	53,239	53,650	55,535	530,940	142,982	1,040,576	4,868,110
58,066	915,286		973,352	56,684	54,493	48,586	287,819	141,579	663,690	2,738,016
55,448	512,312	112,741	680,501	15,371	33,513	47,518	252,552	116,008	476,059	2,326,083
172,269	2,778,615	393,904	3,344,788	125,294	141,656	151,639	1,071,311	400,569	2,180,325	9,932,209
59,273	1,482,346	317,733	1,859,852	56,559	51,325	54,006	1,313,487	227,372	873,579	5,762,789
60,905	929,450		990,355	57,608	57,361	48,563	286,481	141,937	526,197	2,624,109
60,033	517,239	107,619	684,891	13,495	31,827	50,884	256,123	131,362	462,032	2,352,749
180,211	2,929,035	425,352	3,534,598	127,662	140,513	153,453	1,856,091	500,671	1,861,808	10,739,647
59,248	1,459,124	330,536	1,848,908	57,546	56,234	58,232	710,535	149,217	796,650	5,269,616
62,176	922,330		984,506	57,040	54,877	50,650	234,578	148,106	491,202	2,536,116
54,530	498,600	101,321	654,451	13,671	30,927	45,931	303,873	118,539	413,710	2,293,194
175,954	2,880,054	431,857	3,487,865	128,257	142,038	154,813	1,248,986	415,862	1,701,562	10,098,926
—	—	—	—	—	—	—	—	—	—	—

with the Principle observed in framing an Account of the Annual Expense of the Military Force of India presented to the Select Committee of
of India presented to the House of Lords and Select Committee of the House of Commons on the 21st May last, and to which this Account

(Errors excepted.)

JAMES C. MELVILL,
Secretary.

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 20th April 1852,

AS CALLS FOR

TOTAL ANNUAL EXPENSE of the MILITARY FORCE under each PRESIDENCY in each Year from 1834-35, according to the ANNUAL MILITARY STATEMENTS received from INDIA.

Ordered to be printed 11th June 1852.

(110 *g.*)

II.

EAST INDIES.

RETURNS AND PAPERS

Presented to the HOUSE OF LORDS, pursuant to an Order dated 29th April 1852,

AND

Ordered to be printed in Session 1852,

RELATIVE TO THE

AFFAIRS OF THE EAST INDIA COMPANY.

Sessional Numbers (105.), (105 *a.*), (105 *b.*), (105 *c.*), (105 *d.*), (105 *e.*) and (105 *f.*)

Die Veneris, 18° *Martii* 1853.—Ordered, That the several Papers and Documents presented to this House, and referred to the Select Committee on the Government of Indian Territories, be *delivered out.*

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RETURN

To an Order of the House of Lords, dated 29th April 1852,

REQUIRING

A Copy of a Letter from Lord Ellenborough, President of the Board of Commissioners for the Affairs of India, to the Chairman and Deputy Chairman of the Court of Directors of the East India Company, dated the 18th of March 1835, with reference to Mr. Trevelyan's Report on the Transit or Inland and Town Duties in Bengal; with the subsequent Correspondence relative thereto.

Letter from Lord Ellenborough to the Chairman and Deputy Chairman of the East India Company, dated 18th March 1835.

Gentlemen,

The Court of Directors and this Board have on more than One Occasion intimated to the Local Government their Wish that the People of India might be relieved from the Transit Duties, but that Measure has not hitherto been adopted.

The Report lately made by Mr. Trevelyan upon the Inland Customs and Town Duties of the Bengal Presidency enables us to estimate the whole Extent of the Injury which these Duties bring upon Trade, and at the same Time to calculate the immediate Effect which their Abolition would produce upon the Revenue.

To that Report I request that you will direct the Attention of the Court.

It would be impossible for me to state in a Letter the Substance of that able Document, which contains a full Exposition of Facts, and a luminous Commentary upon them, but it may be convenient that I should place before you some of the more important Particulars.

It is unnecessary for me to observe upon the extreme Importance to India of encouraging her Cotton Manufacture, which has been of late Years so nearly superseded by the Importation of British Cottons. While the Cotton Manufactures of England are imported into India on Payment of a Duty of Two and a Half per Cent., the Cotton Manufactures of India are subjected to a Duty on the raw Material of Five per Cent., to a further Duty on Yarn of Seven and a Half per Cent., to an additional Duty upon the manufactured Article of Two and a Half per Cent., and finally to another Duty of Two and a Half per Cent. if the Cloth should be dyed after the Rowannah had been taken out for it as White Cloth; thus, altogether, the Cotton Goods of India may pay Seventeen and a Half per Cent.

We have been endeavouring to improve the Leather Manufactures of India, but our Efforts are to no inconsiderable Extent counteracted by the Duties which have been suffered to remain.

The raw Hide pays Five per Cent.; on being manufactured into Leather it pays Five per Cent. more; and when the Leather is made into Boots and Shoes, a further Duty is imposed of Five per Cent.; thus, in all there is a Duty of Fifteen per Cent.

We desire that, at the earliest Period consistent with the Safety of the West India Colonies, the Sugar of India may be admitted on Payment of the same Duty which may be imposed upon West India Sugar. But in what Manner do we continue to treat our own Sugar? On being imported into a Town it pays Five per Cent. in Customs, and Five per Cent. in Town Duty; and when

manufactured, it pays on Exportation from the same Town Five per Cent. more; in all, Fifteen per Cent. It is unnecessary to multiply Instances.

The Effect of these and similar Duties is virtually to prohibit the Manufacture in Towns of all Articles not absolutely required for their own Consumption; to confine Manufactures to the Place where the raw Material is produced; and by such Restrictions, much more than by any Tax actually levied, to depress the productive Industry of the People.

Not less than 235 separate Articles are subjected to Inland Duties. The Tariff includes almost every thing of personal or domestic Use; and its Operation, combined with the System of Search, is of the most vexatious and offensive Character, without materially benefiting the Revenue.

The Power of Search, if really exercised by every Custom House Officer, would put a stop to internal Trade by the Delay it must necessarily occasion. It is not exercised except for Extortion. The Salary of the Officers employed is too small to secure their Honesty. The System gives Advantages to the great Capitalists over the small Traders; the small Traders cannot afford the necessary Bribes; the Capitalist employs an Agent to negotiate the undisturbed Passage of his Goods. The Effect upon national Morals is yet more serious than the Effect upon national Wealth. Every Merchant, every Manufacturer, and every Traveller, is, as it were, compelled, for the Security of his Property, or the Protection of his personal Comfort, and not unfrequently for that of the Females of his Family, to enter into unlawful Collusion with the Officers of Government.

It is a System which demoralizes our own People, and which appears to excite the Aversion of all the Foreign Traders of Asia.

All the maritime Imports of the Presidency of Bengal having once paid the Import Duty, may by Law be taken Duty-free throughout the Interior. But the Practice is widely different. Exposed like other Articles to the Power of Search, they are in fact subjected to whatever Duty the Custom House Officers may impose in redemption of the Delay they may inflict. This was not always so. Under the Government of Lord Cornwallis the Intercourse was free. These Duties were imposed at a subsequent Period of financial Difficulty, and I am disposed to think that the best Thing we can do for the Relief of present financial Difficulty is to remove them. You will find, on Investigation, that the Revenue actually produced by Duties, strictly internal, is far from considerable, and certainly not such as to be deemed a Compensation, if indeed anything could be so, for the Vexation occasioned by the System of the Transit Duties, and for their injurious Effect upon the Morals and Industry of the People.

Duties levied upon the Import and Export of Goods across the Land and Sea Frontiers are totally distinct from Duties levied in the Interior. It is from the last Branch of Duties that the Evils to which I have adverted are derived. Both Branches produced in the Year 1830-31 the following Sums:—

	Rs.
To the Lower Provinces	13.90.696
To the Western Provinces	28.43.776
To the Delhi Territory	5.07.054
	Rs. 47.41.526

In order to show the Receipt from Duties strictly internal, the following Deductions must be made from the above total Produce:—

		Rs.
Duties levied on Goods which crossed the Seharunpore Frontier		72.091
" " "	Delhi "	7.05.602
" " "	Agra "	13.03.475
" " "	Bundlecund "	3.00.000
" " "	Allahabad "	85.421
" " "	Mirzapore "	1.43.092
Calcutta Export		6.75.224
Bonded Rowannahs		1.11.078
Drawbacks		2.49.406
	Rs.	36.45.389

To

To which may be added the extra Duty levied on Salt at Allahabad, as that Duty forms Part of a Tax it is necessary to maintain, and which is managed by separate Officers. That extra Duty amounted in 1830-31 to Rs. 4.15.009, making a total Receipt of Rs. 40.60.389, which deducted from the total Sum stated above leaves Rs. 6.81.137 as the Amount of Duties strictly internal. The Expense of collecting these Duties appears to have amounted to Rs. 4.06.986, making their net Produce only Rs. 2.74.151.

The Report contains Suggestions for the Improvement of the Mode of collecting the public Dues from the Meerut and Agra Salt Manufactories, and of realizing the extra Duty on Salt at Allahabad, and the Forest Revenue.

It is not improbable that the Deficit above, stated to arise by the Abolition of the internal Duties, may be more than covered by these suggested Improvements; but I admit that I look to the Compensation for this first apparent Loss, not so much in these or any other improved Modes of collecting the Revenue, as in the Freedom of internal Trade, and in the Impulse which that Freedom will give to productive Industry.

It is from these Sources alone we can reasonably expect the Recovery of the Land Revenue now diminishing, and a profitable Export of the raw Produce and Manufactures of India, Results essential to the Maintenance of our Public Credit.

It is probable that the Funds for the Purposes to which the Town Duties are now applied could be much more advantageously raised, when necessary, in a different Manner. These Duties, partial in their Operation, tend to repel Commerce from the very Marts to which it would most naturally direct itself. I am far from thinking, that, concurrently with the Abolition of the internal Duties, it may not be necessary to revise and strengthen the Custom House Establishments upon the Land Frontier, which fortunately, in its whole Extent, presents unusual Facilities for the Enforcement of a strict System for the Prevention of illicit Trade. The River Jumna, the Delhi Canal, the Nujjuffghur Lake, the Rewar Hills, the Sona Hills, and the River Chumbal, all contribute their Obstacles, and enable us to form a preventive Line of Demarcation between Countries of great Extent, which, differing materially from each other in their Products, afford almost unlimited Means of commercial Intercourse.

The levying of Duties on the Export of the Produce of India by Sea is a Subject of separate Consideration. My Impression is, that in the increased Facility of Remittance, and in the general Benefit which their Removal would confer upon Trade, we should, even financially, be Gainers by their Abolition. We are in a Position in which we cannot remain. We cannot proceed much further in Reductions of Expense, otherwise than by a minute and watchful Attention to all the Details of our Establishments, by which, ultimately, I trust we may effect a large Saving, but at the present Moment we cannot by any sudden Stroke materially diminish our Charges.

To increase Taxation is impossible. It already presses but too heavily upon the People, aggravated, as it seems to be, by a Deficiency of Circulating Medium. To remain without an Effort to redeem ourselves from the financial Difficulties which the recent Measure of the Legislature has either occasioned or increased, would be at once unworthy and ruinous. We have but One Course, that of relieving the People from undue Pressure, by giving Freedom to internal Trade. It is in the improved Condition of the Country, and in that alone, that we can find the Resources which will preserve us from Bankruptcy. We may at once, by our own Authority, give entire Liberty to the internal Communications of 60,000,000 of People, industrious, possessing a fertile Country, traversed in its whole Extent by a navigable River, inaccessible to Foreign War, and protected in their Property by an impartial Administration of the Laws. The Inhabitants of Bengal would thus obtain by the enlightened Policy of their Government more extensive Means of public Prosperity than are enjoyed in any other Nation in the World. But I trust that no lengthened Period would elapse before, by the Influence of our Example, we should induce the neighbouring States within and beyond the Indus to adopt similar Measures. I look forward, sanguinely perhaps, but yet confidently, to the Time when the whole Peninsula of India will, without Detriment to the Independence of any State within its Limits, be, as regards the commercial Intercourse of its Population, One great Empire. But before we can proceed to advise other Nations to reform their System of internal Taxation, we must at least reform our own,

and make that perfect which appears at present to be inferior to the System of every State in Asia, with the single Exception of Lahore.

I am very desirous that the Court should take immediate Steps with a view to the Commencement of this great Work; and I request that you will move them to direct the Government of Bengal to repeal at once all the strictly internal Duties to which I have particularly drawn your Attention.

It is very desirable that this should be the First Act of Lord Heytesbury's Government. I feel convinced that it would materially assist his Lordship in all his future Measures, not merely by its direct Operation upon the Prosperity of the People, but by the Satisfaction which it would give to the whole Country.

I have confined myself in this Letter to recommending the immediate Abolition of the Transit Duties in Bengal only, because I am not yet in possession of the full Information I require with respect to the Nature and Operation of similar Duties in the Presidencies of Fort St. George and Bombay, but the Principle applies to all India, and I regret every Hour which passes over the Head of this recognized Abuse.

I have, &c.
(Signed) ELLENBOROUGH.

LETTER from PETER AUBER Esq. to W. M. PRAED Esq., M.P., dated 2d April 1835.

Sir,

I AM commanded by the Court of Directors to communicate through you to the Board of Commissioners for the Affairs of India, that the Letter of the President, of the 18th ultimo, to the Chairman and Deputy Chairman, relative to the Subject of Transit Duties in India, has been laid before them, and that in their Opinion it would not, under present Circumstances, be expedient to take the Question out of the Hands of the Government of India.

The President of the Board remarks that the Indian Government is well aware of the Opinion entertained by the Home Authorities of the injurious Effects which attend the levying of this Impost, and their Desire to see it abolished whenever it can be considered safe to do so. The Court think it would be premature and inexpedient to go further than this, by giving peremptory Instructions on such a Subject to the Local Government.

Moreover, the Court are not yet in possession of the Document particularly referred to in the Letter of the President (the Paper drawn up by Mr. Trevelyan), though it is mentioned in a Minute of the Governor General dated 15th July 1834.

A still stronger Reason, in their Opinion, for suspending active Interference here, at the present Moment, is the Information they have received that the Supreme Government, under a strong Sense of the Evils to which the Court have formerly called their Attention, have actually taken up the Subject, and have resolved to explore it, fully, and to adopt whatever Course may appear most expedient for the Removal of any existing Evils incidental to the System under which the Transit Duties are at present collected.

By a Letter from the Supreme Government, recently received, the Court find that it has been resolved, "That the entire Question of the Customs and Duties shall be taken up immediately by the Council of India; that in aid of this Design a Committee shall be formed, consisting of an Officer from each Presidency, and that the necessary Communications have been made to the Presidencies of Fort St. George and Bombay."

In these Circumstances it does not appear to the Court that it would be safe or expedient to do more than to convey, without Delay, their Authority to the Indian Government to carry into immediate Effect whatever Measures may appear to them, after full Inquiry, most fit to be adopted, to deliver the internal Traffic of India from any Inconveniences or Obstructions to which it may be exposed under the present System of taxing it by means of Custom House or Transit Duties.

I have, &c.
(Signed) P. AUBER, Secretary.

LETTER

LETTER from the Hon. SIDNEY HERBERT, M.P., to P. AUBER Esq., dated India Board, 4th April 1835.

Sir,

I AM directed by the Commissioners for the Affairs of India to acknowledge the Receipt of your Letter dated the 2d instant, in which, referring to the Letter of their President dated the 18th ultimo, you communicate the Sentiments of the Court of Directors of the East India Company with respect to the Transit Duties in India, and the Course which it is expedient for the Home Authorities to adopt.

The Board request that the Court will, without Delay, prepare Instructions for conveying their Authority to the Governor General of India in Council, to take immediate Measures for delivering the internal Traffic of the British Territories from all Obstructions to which it is exposed under the present System of Taxation, by means of Town Duties and Transit Duties, and to enter into any Engagement with the Native Powers for the Purpose of extending, beyond the British Frontiers, entire Freedom of commercial Intercourse.

I am, &c.

(Signed) SIDNEY HERBERT.

India Board,
3d May 1852.

C. L. CUMMING BRUCE.

RETURN

To an Order of the House of Lords, dated 29th April 1852,

REQUIRING

A COPY of a LETTER from Lord ELLENBOROUGH, President of the Board of Commissioners for the Affairs of India, to the CHAIRMAN and DEPUTY CHAIRMAN of the Court of Directors of the East India Company, dated the 18th of March 1835, with reference to Mr. TREVELYAN'S REPORT on the TRANSIT or INLAND and TOWN DUTIES in BENGAL; with the subsequent Correspondence relative thereto.

Ordered to be printed 3d May 1852.

(105.)

EAST INDIES.

RETURNS

(IN PART)

To an Order of the House of Lords, dated 29th April 1852,

RELATIVE TO

AFFAIRS OF THE EAST INDIA COMPANY.

East India House,
10th May 1852.

JAMES C. MELVILL.

Ordered to be printed 11th May 1852.

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No. 1.

STATEMENT showing the AMOUNT of the CASH BALANCE at HOME and VALUE of GOVERNMENT or other SECURITIES at the Disposal of the Court of Directors on the 30th of April in each Year since 1834.

	Amount of Cash Balance of the Home Treasury.	Amount of Cash Balance temporarily invested.	Amount deducting temporary Investments.	Temporary Investments of Cash Balances.			Value of Stock and Annuities in the Public Funds, standing in the Name of the East India Company.	Value of Carnatic Stock standing in the Name of the East India Company.	Bills of Exchange drawn in favour of the Company remaining in the Treasury unpaid.	Total Cash Balance and Value of Government Stocks and other Securities.
				In temporary Loans of the Company's disposable Cash made to the Bank of England; also Advances on Loan to Joint Stock Banks and Individuals, on Security of Government Stocks, Exchequer Bills, and East India Bonds.	Exchequer Bills purchased, Value on the 30th of April in each Year, including growing Interest computed to that Date.	East India Bonds purchased, Value on the 30th of April in each Year, including growing Interest computed to that Date.				
	£	£	£	£	£	£	£	£	£	£
30th April 1834	3,772,901	3,080,000	692,901	2,000,000	1,121,637	- - -	- -	51,393	89,189	3,955,120
„ 1835	3,625,488	2,980,000	645,488	1,900,000	1,115,788	- - -	- -	- -	180,789	3,792,065
„ 1836	5,405,807	4,580,000	825,807	3,400,000	1,210,102	- - -	- -	- -	97,456	5,533,365
„ 1837	2,737,440	2,100,000	637,440	900,000	1,143,061	101,833	- -	- -	797,546	3,579,880
„ 1838	4,246,961	2,174,400	2,072,561	367,600	1,676,044	217,744	- -	- -	115,163	4,449,112
„ 1839	2,928,133	2,230,000	698,133	575,000	1,601,437	109,675	688,535	- -	170,595	3,843,375
„ 1840	2,020,227	1,235,000	785,227	330,000	812,719	107,588	675,906	- -	828,526	3,539,966
„ 1841	1,038,299	500,000	538,299	- - -	507,625	- - -	669,225	- -	219,889	1,935,038
„ 1842	1,687,561	1,150,000	537,561	650,000	511,953	- - -	694,375	- -	362,360	2,756,249
„ 1843	988,200	800,000	688,200	- - -	311,013	- - -	721,505	- -	262,974	1,983,692
„ 1844	1,407,791	500,000	907,791	- - -	522,781	- - -	899,391	- -	76,719	2,406,682
„ 1845	1,290,788	625,000	665,788	125,000	518,437	- - -	727,768	- -	195,610	2,232,603
„ 1846	1,348,494	850,000	498,494	350,000	510,469	- - -	482,547	- -	265,631	2,107,141
„ 1847	1,069,499	500,000	569,499	- - -	502,468	- - -	295,033	- -	675,965	2,042,965
„ 1848	727,756	- -	727,756	- - -	- - -	- - -	- -	- -	347,799	1,075,555
„ 1849	1,344,431	340,000	1,004,431	140,000	205,744	- - -	276,000	- -	346,740	1,972,915
„ 1850	2,106,977	1,260,000	846,977	760,000	521,909	- - -	772,250	- -	704,051	3,605,187
„ 1851	2,756,460	2,131,000	625,460	1,631,000	517,941	- - -	978,651	- -	- -	3,753,052
„ 1852	2,365,848	1,585,000	780,848	585,000	1,044,483	- - -	1,007,611	- -	- -	3,417,942

East India House,
7th May 1852.

JAMES C. MELVILL,
Secretary.

No. 2.

AMOUNT remitted on the HYPOTHECATION of GOODS in each Year since 1834, and the RATE and CONDITIONS on which MONEY has been advanced in INDIA on such Hypothecation.

Year of Advance.	Rates of Exchange.	Bengal.	Madras.	Bombay.	Total India.	China.	Total India and China.
	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1834–35	2 2 per Sicca Rupee -	222,368 10 11	- - -	- - -	222,368 10 11	- - -	
	4 7 per Spanish Dollar -	- - -	- - -	- - -	- - -	511,485 17 2	733,854 8 1
		222,368 10 11	- - -	- - -	222,368 10 11	511,485 17 2	
1835–36	2 1 per Sicca Rupee -	214,033 6 7	- - -	- - -	214,033 6 7	- - -	
	2 2 „ - -	797,125 12 1	- - -	- - -	797,125 12 1	- - -	
	2 0½ per Madras and Bombay Rupee	- - -	21,226 17 8	66,630 15 3	87,857 12 11	- - -	
	4 8 per Spanish Dollar	- - -	- - -	- - -	- - -	957,738 15 2	2,056,755 6 9
		1,011,158 18 8	21,226 17 8	66,630 15 3	1,099,016 11 7	957,738 15 2	
1836–37	2 2 per Sicca Rupee -	19,865 2 7	- - -	- - -	19,865 2 7	- - -	
	2 0½ per Co.'s Rupee -	202,860 2 0	34,545 18 4	75,110 7 4	312,516 7 8	- - -	
	2 1 „ - -	568,863 10 5	6,559 0 10	74,243 11 1	649,666 2 4	- - -	
	2 2 „ - -	50,525 13 0	- - -	- - -	50,525 13 0	- - -	
	4 7½ per. Spanish Dollar	- - -	- - -	- - -	- - -	960,348 16 10	2,000,809 14 5
	4 8 „ - -	- - -	- - -	- - -	- - -	7,887 12 0	
		842,114 8 0	41,104 19 2	149,353 18 5	1,032,573 5 7	968,236 8 10	

No. 2.—Amount remitted on the Hypothecation of Goods in each Year since 1834, &c.—*continued.*

Year of Advance.	Rates of Exchange.	Bengal.	Madras.	Bombay.	Total, India.	China.	Total India and China.
	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1837–38	2 0 per Co.'s Rupee	670,250 12 5	1,272 18 0	20,004 8 0	691,527 18 5	- - -	1,288,506 19 8
	2 1 „	56,377 7 11	689 18 8	1,299 9 7	58,366 16 2	- - -	
	2 2 „	194,230 13 8	6,537 6 4	39,992 13 2	240,760 13 2	- - -	
	4 6 per Spanish Dollar	- - -	- - -	- - -	- - -	285,472 14 0	
	4 7 „	- - -	- - -	- - -	- - -	12,378 17 11	
		920,858 14 0	8,500 3 0	61,296 10 9	990,655 7 9	297,851 11 11	
1838–39	2 2 per Co.'s Rupee	588,036 6 3	3,480 19 4	742 19 0	592,260 4 7	- - -	1,019,112 12 7
	2 0 „	- - -	8,640 0 0	23,815 18 0	32,455 18 0	- - -	
	4 6 per Spanish Dollar	- - -	- - -	- - -	- - -	20,160 0 0	
	4 7 „	- - -	- - -	- - -	- - -	374,236 10 0	
		588,036 6 3	12,120 19 4	24,558 17 0	624,716 2 7	394,396 10 0	
1839–40	2 2 per Co.'s Rupee	276,776 16 6	2,502 4 9	896 9 2	280,175 10 5	- - -	1,193,104 1 10
	2 1 „	885,425 16 8	5,150 0 0	14,489 14 9	905,065 11 5	- - -	
	2 0 „	- - -	7,863 0 0	- - -	7,863 0 0	- - -	
		1,162,202 13 2	15,515 4 9	15,386 3 11	1,193,104 1 10	- - -	
1840–41	2 2 per Co.'s Rupee	4,681 3 10	- - -	- - -	4,681 3 10	- - -	708,200 11 0
	2 1 „	325,167 1 8	5,266 17 6	- - -	330,433 19 2	- - -	
	2 0 „	356,686 10 0	- - -	16,398 18 0	373,085 8 0	- - -	
		686,534 15 6	5,266 17 6	16,398 18 0	708,200 11 0	- - -	
1841–42	2 2 per Co.'s Rupee	111,447 3 2	- - -	- - -	111,447 3 2	- - -	893,261 9 11
	2 1 „	408,464 5 1	12,264 7 9	1,437 5 10	422,165 18 8	- - -	
	2 0 „	238,757 18 1	810 0 0	120,080 10 0	359,648 8 1	- - -	
		758,669 6 4	13,074 7 9	121,517 15 10	893,261 9 11	- - -	
1842–43	2 2 per Co.s Rupee	34,659 10 4	- - -	8,454 17 10	43,114 8 2	- - -	489,473 9 5
	2 1 „	8,269 1 3	343 15 0	- - -	8,612 16 3	- - -	
	2 0 „	311,738 16 0	2,137 9 1	123,869 19 11	437,746 5 0	- - -	
		354,667 7 7	2,481 4 1	132,324 17 9	489,473 9 5	- - -	
1843–44	2 0 per Co.'s Rupee	225,535 6 0	360 0 0	32,514 16 0	258,410 2 0	- - -	258,410 2 0
1844–45	1 10 per Co.'s Rupee	247,337 15 0	17,397 15 5	14,120 7 7	278,837 18 0	- - -	278,837 18 0
1845–46	1 10 per Co.'s Rupee	529,803 3 6	19,045 1 9	98,973 0 2	647,821 5 5	- - -	890,798 17 0
	1 10½ „	72,674 3 11	4,709 14 10	6,510 15 0	83,894 13 9	- - -	
	1 11 „	84,871 18 4	6,562 10 2	67,648 9 4	159,082 17 10	- - -	
		687,349 5 9	30,317 6 9	173,132 4 6	890,798 17 0	- - -	
1846–47	2 0 per Co.'s Rupee	734,304 2 0	21,308 4 2	224,935 11 7	980,547 17 9	- - -	980,547 17 9
1847–48	2 0 per Co.'s Rupee	204,362 10 0	1,645 7 3	183,459 18 0	389,467 15 3	- - -	624,633 6 9
	1 10½ „	140,674 18 4	- - -	45,869 14 0	186,544 12 4	- - -	
	1 10 „	24,448 17 6	- - -	24,172 1 8	48,620 19 2	- - -	
		369,486 5 10	1,645 7 3	253,501 13 8	624,633 6 9	- - -	
1848–49	1 10 per Co.'s Rupee	430,499 2 4	3,909 4 0	202,188 5 8	636,596 12 0	- - -	636,596 12 0
1849–50	1 10 per Co.'s Rupee	515,998 7 2	7,404 18 6	362,405 0 4	885,808 6 0	- - -	1,663,428 14 1
	1 10½ „	233,200 11 9	- - -	157,392 2 10	390,592 14 7	- - -	
	1 11 „	261,233 14 3	1,145 4 8	118,839 1 5	381,218 0 4	- - -	
	2 0 „	543 8 0	- - -	1,045 16 7	1,589 4 7	- - -	
	2 0½ „	- - -	- - -	4,220 8 7	4,220 8 7	- - -	
		1,010,976 1 2	8,550 3 2	643,902 9 9	1,663,428 14 1	- - -	

East India House,
7th May 1852.

JAMES C. MELVILL,
Secretary.

Terms

TERMS and CONDITIONS for making ADVANCES in INDIA upon the Goods and Merchandise of Individuals, intended for Consignment to England, repayable to the Court of Directors of the East India Company.

Note.—Previously to November 1838 the Proportion advanced was to the Extent of Two Thirds of the Value of the Goods. By a Notification, dated Fort William, the 19th of November 1838, this Proportion was reduced to Three Fifths; and by a further Notification, dated Fort William, the 23d August 1844, it was extended to Three Fourths of the ascertained Value of the Goods.

The Bills of Exchange in Repayment of the Advances were drawn at Six Months Sight, except in the Period between the 31st March 1842 and the 1st of November 1848, when they were drawn at Ten Months Date.

1st. The Parties to whom Advances may be made shall agree that the respective Consignments be delivered into such Warehouses as the Court of Directors may approve, and that they be subject to the Control of the Court of Directors until the Lien of the Company upon the Consignment shall have been satisfied.

2d. Upon each Consignment, the Value of which is to be ascertained by the Officers of the Indian Governments, an Advance not exceeding Three Fourths of such ascertained Value will be made.

3d. For Repayment of the Advance, Bills of Exchange to be drawn in Triplicate, and made payable in London at Six Months Sight at the Rate of

s.	*d.*			
,,	Per Company's Rupee for Advances made at			Bengal.
,,		Do.	do.	Madras.
,,		Do.	do.	Bombay.

The Rate of Exchange to be determined from Time to Time at the Place where the Advance is made under the Court's Orders

4th. The Parties will be required to place in the Hands of the Board of Customs, Salt, and Opium*, Bills of Lading of the Consignment, and Policies of Insurance effected thereon, both in Triplicate. The Bills of Lading must be drawn deliverable to the East India Company, or indorsed to the Order of the East India Company. The Policies of Insurance must be effected in the Name and on behalf of the East India Company as the Parties interested, or indorsed to their Order; but Persons desirous of effecting the necessary Insurance in this Country, and of depositing the Policies in the Company's Treasury, will be allowed to do so.

*Or such public Officers as may be specified.

5th. In case of Default being made, either in Acceptance or Payment of the Bills, the Court of Directors to be authorized, in such Manner and at such Times as they may see fit, to sell the Goods, for the Purpose of repaying the Company the Amount of the Advances made thereon, including Freight and any other Charges or Expenses which the Company may have incurred on account of the Consignment, together with Interest, should any have accrued, the Company on the other hand allowing Discount, where any Part of the Proceeds shall be realized before the Bills fall due; and the Settlement of either Surplus or Deficiency shall be made with the Consignor, and if in India by the Government from whom he received the Advance, at the Rate of Exchange at which the Company may at the Time be drawing Bills upon such Government.

6th. An Agent in England shall be appointed for each Consignment, to whom the Court of Directors shall be empowered to make over the Goods, subject to all the Conditions agreed upon with the Company on Payment of the Bills, and with whom they shall be authorized to transact generally all Business relating to such Goods. The Consignor shall be at liberty to make Provision, in case of the Party upon whom the Bill is drawn (being also the Agent) having failed to accept the Bill for the Substitution of another Agent.

7th. After the Arrival of the Goods in England, and when they shall have been placed in such Deposit as may have been agreed upon, the Agent may be put into possession of them before the Bills become due, upon the Amount of such Bills (less Discount) being paid, together with the Freight and any other Charges and Expenses which the Company have paid, or may be subject to on account of the Goods.

8th. The Rate of Discount to be allowed by the Company shall be the same as that charged by the Bank of England, and in Cases where Interest shall have accrued, such Interest shall be computed at the Rate or Rates per Cent. at which the Company have allowed Discount during the Period for which such Interest is chargeable.

9th. Parties or their Agents will be required to insure the Goods from Fire, and deposit the Policies with the East India Company; such Insurance to take Effect from the Date of the Termination of the Sea Risk. Should, however, the Parties or their Agents fail to

 effect

effect such Insurance, the East India Company shall be at liberty to insure the Goods, the Expense of which shall be reimbursed to them previously to their making over the Goods to those Parties or their Agents.

10th. Parties receiving Advances to address in each Instance a Letter in Quadruplicate to the Court of Directors, according to a Form which will be furnished by the Officers of Government, signifying their Assent to all the foregoing Conditions, but more particularly for the Purpose of expressly authorizing the Sale of the Goods by the Company (without either Notice to or Concurrence of any Person whomsoever), at any Period after Default shall be made either in Acceptance or Payment of the Bills; also authorizing in such Cases the repaying to the Company the Advances made, either Principal or Interest, together with any other Charges or Expenses which the Company may have incurred in respect of the Goods, and appointing the Agent in England for each Transaction.

FORM referred to in the preceding TERMS and CONDITIONS.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

With reference to the Terms and Conditions on which the Government, by the Advertisement published in the Gazette on , have offered to make Advances of Money on the Security of Goods and Merchandise, we have the Honour to state that, concurring in all of those Conditions, and availing ourselves of the Offer of Government so made, we have drawn Bills of Exchange for £ in your Favour as under mentioned,* against our Shipment of on the Ship upon which your Government of have advanced us Company's Rupees.

And we hereby agree, that the Consignment of in question by the said Ship shall be delivered into such Warehouses as your honourable Court may approve, and that the Goods therein comprised shall be subject to the Control of your honourable Court until the Lien of the Company upon the Consignment shall have been satisfied.

In case Default shall be made, either in Acceptance or in Payment of the Bills in question, we hereby expressly authorize your honourable Court, at any Period after such Default (without either Notice to or Concurrence on the Part of any Person whomsoever,) to sell the Goods, and to repay to the Company the Amount of the Advances made thereon, by retaining from the Sale Proceeds the Amount of Principal and Interest due upon the Bills (should any have accrued), and of all Charges; the Company, on the other hand, allowing us Discount for any unexpired Term the Bills may have to run at the Time or respective Times when the Proceeds of the Goods shall be realized, and we consent that the Balance of Account, whether of Surplus or Deficiency, if settled in India, be paid at the Rate of Exchange at which you may at the Time be drawing Bills upon your Government there.

We hereby further authorize your honourable Court, on Payment of the Bills, to make over the Goods, subject to any of the Conditions which may then attach to them, to Messrs. our Agents, with whom we further authorize you to transact generally all Business relative to these Goods, and finally to settle the Account relating to them.

We also engage that our Agents in England shall effect an Insurance from Fire upon these Goods, and deposit the Policies with the East India Company, such Insurance to commence from the Date of the Termination of the Sea Risk; and in the event of their failing to effect such Insurance, we authorize your honourable Court to insure the Goods, the Expenses to be reimbursed to you previously to your making over the Goods, or the net Proceeds thereof.

*The Date and Amount of each Bill of Exchange must be inserted at the Foot of this Letter, together with a Reference to the Bill of Lading against which it has been drawn; and in the Case of Bills of Exchange drawn upon Houses at the Outports, it should be expressed that they are payable in London.

The following Clause may be added or not, at the Option of the Party.

Should, however, those Gentlemen fail to accept the Bills which we have drawn upon them in your Favour, we authorize you in that Case to transact all Business relative to these Goods with Messrs. instead of Messrs. , and to settle with the former the Account relating thereto.

We have the Honour to be,
Honourable Sirs,
Your most obedient Servants,

No. 3.

Amount of Loss sustained by the East India Company on Remittances by the Hypothecation of Goods since the 1st May 1834.

On Advances upon the Hypothecation of Goods previously to the Year 1847.

Amount by which the Net Sale Proceeds of the Goods fell short of the Amount of the Bills of Exchange drawn against the respective Consignments	£3,975		
Amount recovered from the Assignees of Insolvent Estates and other Parties on account of the above, both in England and India		£1,133	
Amount of Loss			£2,842

On Advances upon the Hypothecation of Goods in the Year 1847 (the Year of Commercial Distress.)

Amount by which the Net Sale Proceeds of the Goods fell short of the Amount of the Bills of Exchange drawn against the respective Consignments	£12,988		
Amount recovered from the Assignees of Insolvent Estates and other Parties on account of the above, both in England and India		£2,322	
Amount of Loss			£10,666
Total Amount of Loss, but which is subject to Reduction to the Extent of any further Dividends that may be received from the respective Estates			£13,508

	s.	d.
Rate per Cent. upon the total Amount of Advances on Hypothecation since 1st May 1834	1	8·625
Rate per Cent. computed upon the total Amount advanced since the Commencement of the System of Hypothecation in 1829–30	1	7·392

East India House, 7th May 1852.

James C. Melvill, Secretary.

No. 4.

Statement of the Amount remitted in Coin or Bullion from 1834 to 1851, with the Charge per Cent. of Remittance.

	Invoice Amount.	Sale Produce.	Freight, Insurance, and Charges in England.	Charge per Cent. of Remittance.	Net Sale Produce.	Out-turn per Rupee.
	Co.'s Rupees.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
1834–35 to 1846–47.—No Consignments of Treasure were made to England on the East India Company's Account in these Years.	—	—	—	—	—	—
From Bengal. 1847–48.—Specie (Rupees) consigned from Bengal in January and February 1848. (Insurance effected in England at the Rate of 25s. per Cent.)	50,01,438	463,697 17 10	7,819 1 2	1 13 8	455,878 16 8	1 9·875
From Bengal. 1848–49.—Specie (Rupees) consigned from Bengal in September 1848. (Insurance effected in England at the Rate of 35s. per Cent.)	30,00,862	279,911 6 7	6,063 15 9	2 3 4	273,847 10 10	1 9·901
From Madras. Specie (Rupees) consigned from Madras in September 1848. (Insurance effected in England at the Rate of 30s. per Cent.)	20,01,426	186,087 13 4	3,542 15 5	1 18 1	182,544 17 11	1 9·889
Specie (Rupees) consigned from Madras in April 1849. (Insurance effected in England at the Rate of 20s. per Cent.)	35,02,494	327,560 2 6	5,151 18 2	1 11 5	322,408 4 4	1 10·092
	55,03,920	513,647 15 10	8,694 13 7	1 13 10	504,953 2 3	1 10·018
Total 1848–49	85,04,782	793,559 2 5	14,758 9 4	1 17 2	778,800 13 1	1 9·977
Total 1st May 1834 to 30th April 1852	1,35,06,220	1,257,257 0 3	22,577 10 6	1 15 11	1,234,679 9 9	1 9·939

East India House, 5th May 1852.

James C. Melvill, Secretary.

No. 5.

STATEMENT of the AMOUNT raised in ENGLAND, in each Year from 1834–35 to 1851–52, by DRAFTS upon INDIA, and the RATE of EXCHANGE at which such Drafts have been drawn.

Bills of Exchange drawn at Sixty Days Sight.

	Rate of Exchange.	Bengal.	Madras.	Bombay.	Total.
	s. d.	£	£	£	£
1834–35	1 11 per Madras and Bombay Rupee	- - -	8,172	153,835	162,007
	2 0 „ „ „	- - -	2,572	37,229	39,801
	2 0 per Sicca Rupee	454,414	- - -	- - -	454,414
	2 1 „ „	76,581	- - -	- - -	76,581
		530,995	10,744	191,064	732,803
1835–36	1 11 per Madras and Bombay Rupee	- - -	223,385	166,217	389,602
	2 0 per Sicca Rupee	1,655,651	- - -	- - -	1,655,651
		1,655,651	223,385	166,217	2,045,253
1836–37	2 0 per Sicca Rupee, equivalent to 1s. 10½d. per Company's Rupee	1,060,256	- - -	- - -	1,060,256
	1 11 per Company's Rupee	720,926	75,001	57,080	853,007
	1 11½ „ „	- - -	92,984	35,985	128,969
		1,781,182	167,985	93,065	2,042,232
1837–38	1 11 per Company's Rupee	1,461,378	- - -	- - -	1,461,378
	1 11½ „ „	- - -	166,644	78,163	244,807
		1,461,378	166,644	78,163	1,706,185
1838–39	1 11 per Company's Rupee	925,082	- - -	- - -	925,082
	1 11½ „ „	816,605	44,425	11,108	872,138
	2 0 „ „	- - -	37,850	8,272	46,122
	2 0½ „ „	130,384	- - -	- - -	130,384
	2 1 „ „	- - -	13,924	600	14,524
	2 1½ „ „	327,364	- - -	- - -	327,364
	2 2 „ „	- - -	27,380	3,597	30,977
		2,199,435	123,579	23,577	2,346,591
1839–40	1 11 per Company's Rupee	902,629	- - -	- - -	902,629
	1 11½ „ „	- - -	51,803	18,077	69,880
	2 0 „ „	334,022	- - -	- - -	334,022
	2 0½ „ „	- - -	25,503	6,613	32,116
	2 1½ „ „	86,725	- - -	- - -	86,725
	2 2 „ „	- - -	9,701	4,452	14,153
		1,323,376	87,007	29,142	1,439,525
1840–41	1 11 per Company's Rupee	547,579	- - -	- - -	547,579
	1 11½ „ „	- - -	31,200	41,607	72,807
	2 0 „ „	518,508	- - -	- - -	518,508
	2 0½ „ „	- - -	14,834	20,722	35,556
		1,066,087	46,034	62,329	1,174,450
1841–42	1 10 per Company's Rupee	1,078,956	- - -	- - -	1,078,956
	1 10½ „ „	- - -	40,246	39,053	79,299
	1 11 „ „	1,172,313	- - -	- - -	1,172,313
	1 11½ „ „	- - -	63,377	93,484	156,861
	2 0 „ „	94,725	- - -	- - -	94,725
	2 0½ „ „	- - -	2,589	4,540	7,129
		2,345,994	106,212	137,077	2,589,283
1842–43	1 11 per Company's Rupee	709,536	- - -	- - -	709,536
	1 11½ „ „	- - -	42,679	38,179	80,858
	2 0 „ „	172,651	- - -	- - -	172,651
	2 0½ „ „	- - -	9,358	1,893	11,251
	2 1 „ „	181,724	- - -	- - -	181,724
	2 1½ „ „	- - -	27,867	13,551	41,418
		1,063,911	79,904	53,623	1,197,438

No. 5.—Amount raised in England in each Year from 1834–35 to 1851–52 by Drafts upon India, &c.—*continued.*

—	Rate of Exchange.	Bengal.	Madras.	Bombay.	Total.
	s. d.	£	£	£	£
1843–44	1 11 per Company's Rupee	2,557,239	172,060	- - -	2,729,299
	1 11½ „ „	- - -	43,293	29,139	72,432
		2,557,239	215,353	29,139	2,801,731
1844–45	1 9 per Company's Rupee	882,101	161,628	- - -	1,043,729
	1 9½ „ „	- - -	- - -	7,329	7,329
	1 10 „ „	1,133,957	159,608	- - -	1,293,565
	1 10½ „ „	- - -	- - -	18,633	18,633
	1 11 „ „	131,649	21,536	- - -	153,185
	1 11½ „ „	- - -	- - -	510	510
		2,147,707	342,772	26,472	2,516,951
1845–46	1 9 per Company's Rupee	1,037,250	129,597	- - -	1,166,847
	1 9½ „ „	- - -	- - -	12,755	12,755
	1 10 „ „	1,309,105	246,740	- - -	1,555,845
	1 10½ „ „	- - -	- - -	111,865	111,865
	1 11 „ „	175,624	42,275	- - -	217,899
	1 11½ „ „	- - -	- - -	498	498
		2,521,979	418,612	125,118	3,065,709
1846–47	1 10 per Company's Rupee	823,003	164,810	- - -	987,813
	1 10½ „ „	- - -	- - -	17,044	17,044
	1 11 „ „	1,780,670	257,343	- - -	2,038,013
	1 11½ „ „	- - -	- - -	54,171	54,171
		2,603,673	422,153	71,215	3,097,041
1847–48	1 9½ per Company's Rupee	78,502	13,299	- - -	91,801
	1 10 „ „	1,153,616	263,706	10,230	1,427,552
	1 10½ „ „	- - -	- - -	22,451	22,451
		1,232,118	277,005	32,681	1,541,804
1848–49	1 9 per Company's Rupee	1,474,516	206,352	- - -	1,680,868
	1 9½ „ „	28,166	3,182	16,012	47,360
	1 10 „ „	123,188	35,678	- - -	158,866
	1 10½ „ „	- - -	- - -	2,101	2,101
		1,625,870	245,212	18,113	1,889,195
1849–50	1 10 per Company's Rupee	1,667,553	258,472	- - -	1,926,025
	1 10½ „ „	- - -	- - -	12,964	12,964
	1 11 „ „	288,948	39,667	- - -	328,615
	1 11½ „ „	267,236	29,292	4,620	301,148
	2 0 „ „	279,836	71,837	1,074	352,747
	2 0½ „ „	- - -	- - -	13,619	13,619
		2,503,573	399,268	32,277	2,935,118
1850–51	2 0 per Company's Rupee	1,887,030	177,527	- - -	2,064,557
	2 0½ „ „	398,373	51,548	13,528	463,449
	2 1 „ „	589,205	96,754	3,123	689,082
	2 1½ „ „	- - -	- - -	19,370	19,370
		2,874,608	325,829	36,021	3,236,458
1851–52	2 0 per Company's Rupee	1,885,397	313,657	- - -	2,199,054
	2 0½ „ „	270,285	52,134	14,838	337,257
	2 1 „ „	208,535	23,599	5,181	237,315
	2 1½ „ „	- - -	- - -	3,897	3,897
		2,364,217	389,390	23,916	2,777,523

East India House,
5th May 1852.

James C. Melvill,
Secretary.

No. 6.

AMOUNT remitted from INDIA from 1st May 1834 to 30th April 1851 by means of ADVANCES in INDIA to Her Majesty's GOVERNMENT, or by any other Modes than those exhibited in the accompanying Accounts of Remittances.

	Remittances through Her Majesty's Government.			Bills drawn in the Company's Favour by Merchants at Madras on condition that the Amount should be paid to those Parties at that Presidency at the Rate of 2s. the Rupee, with Interest at 4 per Cent. per Annum from the Date of the Bills to the Date of the Payment of the Equivalent to them, after Receipt of Advice of the Realization of the Amount of the Bills in London.	TOTAL.
	Bills drawn at various Dates and Sights in Repayment of Advances and Supplies from the Government of India to Her Majesty's Service (Amount of Bills remitted dated in the Period from 1st May to 30th April in each Year).	Repayments by Her Majesty's Government on account of the Expenses incurred in the Expedition to China (taken into account as part of the Remittances from India).	Miscellaneous Receipts from Her Majesty's Government in repayment of Advances and Supplies to Her Majesty's Service.		
	£	£	£	£	£
1834–35	10,145	-	-	-	10,145
1835–36	46,366	-	-	-	46,366
1836–37	37,592	-	-	20,000	57,592
1837–38	59,535	-	-	-	59,535
1838–39	24,438	-	-	-	24,438
1839–40	30,000	-	-	-	30,000
1840–41	22,042	150,000	-	-	172,042
1841–42	11,185	423,442	-	-	434,627
1842–43	78,467	800,000	-	20,000	898,467
1843–44	114,935	804,964	-	10,000	929,899
1844–45	44,855	-	-	-	44,855
1845–46	38,152	-	-	-	38,152
1846–47	37,724	-	23,250	-	60,974
1847–48	23,009	-	142,158	-	165,167
1848–49	38,775	-	49,452	-	88,227
1849–50	4,005	-	45,970	-	49,975
1850–51	35,547	-	112,486	-	148,033

East India House,
8th May 1852.

JAMES C. MELVILL,
Secretary.

No. 7.

AVERAGE OUT-TURN of the RUPEE remitted in each Year by each different Mode of Remittance, and general Out-turn of the Remittances in each Year.

	Silk consigned from India (Produce of Consignments made subsequently to 30th April 1834).	Consignments of Specie (Rupees).	Bills of Exchange drawn in Repayment of Advances made in India and China on the Hypothecation of Goods.		Bills on India (drawn at 60 Days Sight).	Remittances through Her Majesty's Government.	General Out-turn of the Remittances in each Year.
			INDIA.	CHINA.			
	Out-turn per Company's Rupee.	Out-turn per Company's Rupee.	Average Rate of Exchange per Company's Rupee.	Out-turn per Company's Rupee, deducting Agency Charges and Commission.	Average Rate of Exchange per Company's Rupee.	Rate per Rupee at which Advances and Supplies in India on account of Her Majesty's Service are to be adjusted in each Year.	
	s. d.	s. d.	s. d.	s. d.	s. d.		s. d.
1834–35	2 10·077	- -	2 0·375	2 0·203	1 10·782	1s. 11½d. per Sicca Rupee, equivalent to 1s. 10d. per Company's Rupee -	2 1·537
1835–36	2 6·295	- -	2 0·195	2 0·662	1 10·593	2s. 1d. per Sicca Rupee, equivalent to 1s. 11½d. per Company's Rupee -	1 11·813
1836–37	2 1·791	- -	2 0·863	2 0·849	1 10·987	2s. per Sicca Rupee, equivalent to 1s. 10½d. per Company's Rupee -	1 11·889
1837–38	2 0·248	- -	2 0·516	2 0·067	1 11·070	1s. 11d. per Company's Rupee -	1 11·639
1838–39	2 2·569	- -	2 1·888	2 1·272	1 11·658	1s. 11d. „ -	2 0·257
1839–40	- - -	- -	2 1·221	- - -	1 11·449	2s. 0½d. „ -	2 0·223
1840–41	- - -	- -	2 0·468	- - -	1 11·507	2s. 0½d. „ -	1 11·913
1841–42	- - -	- -	2 0·704	- - -	1 10·541	2s. „ -	1 11·160
1842–43	- - -	- -	2 0·173	- - -	1 11·554	2s. „ -	1 11·825
1843–44	- - -	- -	2 0	- - -	1 11·012	2s. „ -	1 11·298
1844–45	- - -	- -	1 10	- - -	1 9·632	1s. 11½d. „ -	1 9·695
1845–46	- - -	- -	1 10·219	- - -	1 9·689	1s. 10½d. „ -	1 9·813
1846–47	- - -	- -	2 0	- - -	1 10·677	1s. 10½d. „ -	1 10·974
1847–48	- - -	1 9·875	1 11·369	- - -	1 9·976	1s. 11d. „ -	1 10·317
1848–49	- - -	1 9·977	1 10	- - -	1 9·094	1s. 11d. „ -	1 9·505
1849–50	- - -	- -	1 10·347	- - -	1 10·495	1s. 10d. „ -	1 10·436
1850–51	- - -	- -	- - -	- - -	2 0·286	1s. 10d. „ -	2 0·177
Average	- 2 6·513	1 9·939	1 11·851	2 0·660	1 10·707	1s. 11·701d. „ -	1 11·194

East India House,
7th May 1852.

JAMES C. MELVILL,
Secretary.

No. 8.

STATEMENT of the AMOUNT raised by the Issue of EAST INDIA BONDS in each Year since the 1st of May 1834.

	Capital of Bonds issued.	Amount realized by Sale of the Bonds.
	£	£ s. d.
Years 1834–35	Nil.	
1835–36	Nil.	
1836–37	Nil.	
1837–38	Nil.	
1838–39	Nil.	
1839–40	Nil.	
1840–41	Nil.	
1841–42	168,900	168,930 0 0
1842–43	100,000	100,850 0 0
1843–44	Nil.	
1844–45	565,300	584,174 11 0
1845–46	Nil.	
1846–47	Nil.	
1847–48	500,000	502,455 0 0
1848–49	1,100,000	1,114,190 0 0
1849–50	Nil.	
1850–51	Nil.	
1851–52	Nil.	
	2,434,200	2,470,599 11 0

Viz.	£
Amount of Bonds issued to replace the like Amount of Bonds discharged under Notice from Holders	268,900
Increase of the Bond Debt to meet Deficiency in Remittances	2,165,300
	2,434,200

East India House,
4th May 1852.

JAMES C. MELVILL,
Secretary.

No. 9.

NOMINAL LIST of the several PERSONS employed on the Establishment at the EAST INDIA HOUSE, with the SALARY and ALLOWANCES of each Person.

	Amount per Annum. £ s. d.
Secretary's Department.	
Mr. J. C. Melvill, Secretary	2,410 0 0
„ J. D. Dickinson, Deputy Secretary	1,510 0 0
Minuting and Correspondence Branch.	
Mr. Henry Mills, Assistant	1,200 0 0
„ W. H. Mayne	910 0 0
„ Jas. Cosmo Melville, jun. (Including 105*l.* as Clerk to Committee of Byelaws.)	805 0 0
„ Inland Danvers	600 0 0
„ Arthur R. Onslow	240 0 0
„ C. F. Shepherd	112 0 0
Accounts Branch.	
Mr. Wm. Keith, Assistant	1,210 0 0
„ W. Collingwood	910 0 0
Mr. George Friend	760 0 0
„ John Ogilvie	700 0 0
„ Thos. Hilton Keith	650 0 0
„ Wm. T. Daviniere	600 0 0
„ Henry Robinson	600 0 0
„ Edward Jenkins	400 0 0
„ Robt. M. Hotson	400 0 0
„ Duncan Campbell	400 0 0
„ George C. Ravenshaw	144 0 0
„ Charles Davies	144 0 0
„ Wm. C. Hume	176 0 0
„ Wm. Wilks	128 0 0
„ George G. Easton	112 0 0
Clerk for Exports, &c.	
Mr. James Waghorn	600 0 0

No. 9.—List of Persons employed at the East India House, with the Salary, &c. of each—*continued.*

	Amount per Annum. £	s.	d.
Pay Branch.			
Mr. Joseph B. Wilks, Assistant	1,010	0	0
„ Wm. Morgan	760	0	0
„ James Dunsmure	700	0	0
„ John E. Boucher	500	0	0
„ C. Craufurd	550	0	0
„ Thos. Wm. Keith	160	0	0
Audit Branch.			
Mr. Geo. Browne, Assistant	1,010	0	0
„ Fredk. Sandoz	760	0	0
„ William Banton	710	0	0
„ Willis H. Lowe	600	0	0
„ George Browne jun.	272	0	0
„ Fredk. S. Mangles	80	0	0
„ Fredk. Morgan	80	0	0
Marine Branch.			
Mr. J. C. Mason, Assistant	1,210	0	0
„ R. Ritherdon	810	0	0
„ W. T. Thornton	600	0	0
„ William Byron	384	0	0
Administration, Will, and Bond Branch.			
Mr. Francis Clark, Assistant	1,000	0	0
„ Thomas Campbell	850	0	0
„ Fredk. S. Danvers	610	0	0
Buying Department.			
Mr. J. Davison	910	0	0
College Department.			
Mr. W. T. Hooper	800	0	0
Botanical Department.			
Dr. J. F. Royle	511	0	0
Superintendent of Extra Clerks and Writers.			
Mr. Ebenezer Barnett	600	0	0
Examiner's Office.			
Mr. Thos. L. Peacock, Examiner	2,000	0	0
„ D. Hill, Assistant Examiner	1,500	0	0
„ John S. Mill, Assistant	1,200	0	0
„ F. W. Prideaux, Assistant	1,000	0	0
Correspondence Clerks.			
Mr. E. D. Bourdillon	750	0	0
„ Edwd. G. Peacock	442	0	0
Clerks.			
Mr. Joseph Maitland	1,010	0	0
„ Thos. Rundall	810	0	0
„ J. D. Close	750	0	0
„ Stoddart Drysdale	700	0	0
„ Macvey Napier	470	0	0
„ James F. Shillito	500	0	0
„ Arthur Scott	452	0	0
„ Wm. H. Batten	288	0	0
„ Peter A. Daniel	160	0	0
„ Francis Deffell	128	0	0
„ George A. F. Shadwell	112	0	0
„ John R. Melville	112	0	0
„ Samuel Hunt	96	0	0
Book Office (under the Examiner).			
Mr. C. Waud, Registrar	600	0	0

	Amount per Annum. £	s.	d.
Superintendant of Extra Clerks in the above Offices.			
Mr. T. P. Williams	500	0	0
Military Department.			
Mr. P. Melvill, Secretary	1 810	0	0
„ W. Eade, Assistant	1,010	0	0
„ Geo. Appleton	800	0	0
„ Charles T. P. Metcalfe	600	0	0
„ Jas. P. Thom	560	0	0
„ Thos. R. Clarke	900	0	0
„ Geo. E. Cockrane	500	0	0
„ John Davison jun.	224	0	0
„ Edwd. J. Fairbrother	144	0	0
Statistical Office.			
Mr. Edwd. Thornton, Chief	1,410	0	0
„ M. Hornidge, Assistant	800	0	0
„ B. A. Leach	208	0	0
Storekeeper's Department.			
Colonel J. G. Bonner, Inspector	1,000	0	0
Mr. L. Humbert, Clerk	575	0	0
„ Alexr. Rothney, Sub-Inspector	475	0	0
Examiners, &c. of Stores.			
Mr. Charles Beard	350	0	0
„ William Hudden	350	0	0
„ S. J. Wood	250	0	0
„ Wm. Elvery	150	0	0
„ Wm. Rothney	150	0	0
„ Benjamin Brazier	150	0	0
„ Joseph Hull	135	0	0
„ Henry Moore	130	0	0
„ George Bryan	130	0	0
„ Wm. L. Sharp	130	0	0
„ Amos Boorman	120	0	0
„ Augustus Riviere	120	0	0
„ John Millward	110	0	0
„ Richard Davis	110	0	0
„ Joseph Porter	110	0	0
„ Charles M'Laughlin	110	0	0
„ George Kemp	110	0	0
Library and Museum.			
Professor H. H. Wilson, F.R.S., Librarian	500	0	0
Dr. Thomas Horsfield, F.R.S., Keeper of Museum	500	0	0
Mr John Walker, Geographer	300	0	0
Miscellaneous.			
Dr. John Scott, Examining Physician	520	0	0
Loftus T. Wigram, Esq., M.P., Standing Counsel	500	0	0
Mr. Edw. Lawford, Solicitor	500	0	0
Rev. F. Hamilton, Chaplain	100	0	0
Mr. W. Sewell, Examiner of Veterinary Instruments	100	0	0
„ George Harrison, Clerk of the Works	400	0	0
Amount paid to Junior Established Clerks and in the Year 1851–52 for Attendance beyond Official Hours	2,423	0	0
Extra Clerks and Writers.—Secretary's Department.			
Mr. John Daycock	228	0	0
„ Edwd. W. Benoiment	208	0	0
„ Robt. E Holme	208	0	0
„ Thos. Pakeman	208	0	0

No. 9.—List of Persons employed at the East India House, with the Salary, &c. of each—*continued.*

	Amount per Annum. £	s.	d.
Mr. W. M. A. Franks	208	0	0
„ John Biddle	258	0	0
„ F. B. Roberts	208	0	0
„ Henry Herman	208	0	0
„ Holford Jones	182	0	0
„ William May	182	0	0
„ Thos. L. Seccombe	182	0	0
„ L. Wigg	200	0	0
„ Wm. Sheerman	200	0	0
„ Geo. D. L. Soare	200	0	0
„ Hy. H. Long	100	0	0
„ Frank Thompson	100	0	0
„ F. J. Long	100	0	0
„ William Downing	150	0	0
„ Edmd. P. A. Thompson	100	0	0
„ Thos. Ryle	100	0	0
„ W. H. Bryant	100	0	0
„ J. G. Upton	90	0	0
„ P. Drysdale	90	0	0
„ George Collingwood	90	0	0
„ W. M. Burnie	90	0	0
„ Edwd. S. Jenkyns	90	0	0
„ C. H. C. Mills	90	0	0
„ F. Maitland	80	0	0
„ C. T. Risherdon	80	0	0
„ George Ovenden	80	0	0
„ Chas. C. Prinsep	80	0	0
„ Tudor A. Watt	80	0	0
„ Thos. C. Pakeman	80	0	0
„ J. R. Mac Innes	80	0	0
Examiner's Office.			
Mr. Richard Upton	250	0	0
„ George J. Williams	200	0	0
„ Alexr. Ward	200	0	0
„ William Fidler	200	0	0
„ Robert Gordon	200	0	0
„ Edwd. G. Crowley	200	0	0
„ John Murray	150	0	0
„ William Peters	100	0	0
„ Medwin E. Williams	100	0	0
„ Charles Bell	90	0	0
„ F. W. Stone	90	0	0
„ Samuel W. Pike	80	0	0
„ Tho. A Riddell	80	0	0
„ W. S. Brock	80	0	0
„ W. Banton jun.	80	0	0
Book Office (under Examiner).			
Mr. Brock, Assistant Registrar	459	16	0
„ A. Atkins	200	0	0
„ L. Lechmere	100	0	0
Military Department.			
Mr. John Hollyer	298	0	0
„ John Pond	233	0	0

	Amount per Annum. £	s.	d.
Mr. John Bowen	182	0	0
„ William H. Payne	182	0	0
„ Thomas Back	200	0	0
„ Samuel Brewer	150	0	0
„ John Box	150	0	0
„ George Pulford	200	0	0
„ Aug. D. Davison	90	0	0
„ Charles A. J. Mason	80	0	0
„ Richd. Dickinson	80	0	0
Statistical Office.			
Mr. Charles Thompson	100	0	0
„ Francis C. Birch	100	0	0
Military Store Department.			
Mr. James Bryant	250	0	0
„ Charles Cairns	215	0	0
„ Daniel J. Goff	200	0	0
„ Arthur J. Lovett	90	0	0
„ Joseph Parker	80	0	0
The Extra Clerks and Writers are remunerated for all Copying done beyond the Quantum fixed by the Regulations for the Day's Work; namely, Five Sheets of 480 Words each, by Allowances, dependent upon Length of Service, of One Shilling, One Shilling and Threepence, and One Shilling and Sixpence per Sheet. The Charge on this Account necessarily varies, but in the Year 1851-52 it amounted to	14,944	0	0
Court Room Doorkeepers.			
Mr. John Saunders, Head Doorkeeper	330	0	0
„ Aug. Raymont, Assistant	280	0	0
„ Edwd. B. Doggett	260	0	0
„ George Shipway	220	0	0
„ Angus Fraser	180	0	0
Housekeeper and Assistant.			
Mrs. Elizabeth Marshall	100	0	0
„ Eliza Payne	80	0	0
Porters of Offices.			
Twenty-six Office Porters with Salaries from 90*l.* to 120*l.* per Annum	2,605	0	0
Door Porters, Messengers, Fire-lighters, &c.			
Consisting of Thirty-two Persons, with Wages varying from 36*l.* 8*s.* to 130*l.* per Annum	2,346	4	0
Mr. Richd. May, Waterman	68	18	0
Sixty Labourers	3,938	0	0

No. 10.

NOMINAL LIST of PERSONS retired from the ESTABLISHMENT at the EAST INDIA HOUSE with PENSION granted under the Act 53 Geo. 3. Cap. 155. Sec. 91., and the Amount of each Pension.

	Amount per Annum.		
	£	s.	d.
Mr. William Austin	60	0	0
„ Henry Busby	140	0	0
„ Samuel Babington	400	0	0
„ James Broughton	320	0	0
„ George Boughton	70	0	0
„ Roger Chappell	65	0	0
„ James Collins	180	0	0
„ John Cottell	333	6	8
„ John Chick	60	0	0
„ Joseph Dart	1,600	0	0
„ Adolphus Dodd	50	0	0
„ Abraham Draper	65	0	0
„ William Dickinson	500	0	0
„ James Downton	66	13	4
„ John Dewdney	70	0	0
„ Henry Evans	250	0	0
„ James Finlayson	65	0	0
„ John Foster	700	0	0
„ F. H. Fenton	242	13	4
„ Robert Gear	800	0	0
„ Horace Grant	513	6	8
„ Octavius Greene	533	6	8
„ John Gibbons	60	0	0
„ R. N. Grasswell	600	0	0
„ George Gordon	40	0	0
„ Thomas Hasker	66	13	4
„ George Hayton	180	0	0
„ William Holloway	164	0	0
„ Stephen Hoole	320	0	0
„ John C. Hudson	450	0	0
„ Edmund Harvey	300	0	0
„ John Haynes	70	0	0
„ C. C. Jones	70	0	0
„ Henry Jackson	100	0	0
„ John Kiddell	250	0	0
„ John Kingham	73	0	0
„ George J. Keay	200	0	0
„ Daniel Mallory	70	0	0

	Amount per Annum.		
	£	s.	d.
Mr. A. W. Mason	650	0	0
„ C. J. Mickle	300	0	0
„ Thomas Miles	100	0	0
„ James Merton	130	0	0
„ Benjamin Nind	540	0	0
„ George Ovenden	210	0	0
„ Walter E. Powell	200	0	0
„ R. B. Pitman	90	0	0
„ Thomas Prestage	45	0	0
„ Joseph Pearsall	60	0	0
„ William Prosser	66	13	4
„ Thomas Patteson	360	0	0
„ Edward Palmer	100	0	0
„ James Richards	350	0	0
„ Thomas Riddell	108	0	0
„ Charles Ryle	740	0	0
„ F. W. L. Stockdale	250	0	0
„ Robert Shepheard	85	0	0
„ Henry Seally	900	0	0
„ John Seally	164	0	0
„ Charles Saunderson	346	13	4
„ John Schofield	120	0	0
„ William Stephens	372	0	0
„ William A. Shee	350	0	0
„ Joseph Thompson	1,000	0	0
„ Samuel Talley	100	0	0
„ James Tudor	170	0	0
„ James Tobin	66	13	4
„ J. R. Vincent	800	0	0
„ Nicholas Willard	800	0	0
„ Thomas S. Williams	150	0	0
„ F. D. Whalley	400	0	0
„ Samuel Wolfe	700	0	0
„ W. T. Walker	250	0	0
„ Samuel Woolley	80	0	0
„ Geo. Walpole White	400	0	0
„ James B. Yzam	673	6	8

Sundry PENSIONERS on the HOME ESTABLISHMENT, but not under Act of Parliament.

	Amount per Annum.		
	£	s.	d.
Mr. Moses Agar	100	0	0
„ William Barnes	63	0	0
„ Richard Bate	35	0	0
„ Robert Burt	50	0	0
„ James Byrn	80	0	0
„ Donald Cameron	70	0	0
„ George Fife	60	0	0
„ Jonathan Gibbons	40	0	0
„ Thomas Heaford	30	0	0
„ Thomas Hogsflesh	60	0	0

	Amount per Annum.		
	£	s.	d.
Mr. James S. Kingston	120	0	0
„ George Lea	75	0	0
„ William Marter	300	0	0
Captain Peter Page	200	0	0
Mr. John Richie	110	0	0
„ Joseph Rouse	26	0	0
„ John Stradley	35	0	0
„ William Urquhart	50	0	0
„ J. B. Viel	109	4	0

No. 11.

NOMINAL LIST of the several PERSONS employed on the ESTABLISHMENT at the INDIA BOARD, with the Salary and Allowances of each Person.

		Length of Service.	Annual Salary and Allowances.
		Years.	£
President	The Right Honourable John Charles Herries, M. P.		3,500
Joint Secretaries	Henry Baillie, Esq., M. P.		1,500
Joint Secretaries	Charles Lennox Cumming Bruce, Esq., M. P.		1,500
Senior Clerks	Hugh Stark, and Assistant Secretary	48	1,200
	William Leach	46	1,150
	Arthur Easton	36	1,000
	Charles Plowden	34	1,000
	Thomas Waterfield	33	1,150
	Charles Fletcher	32	900
Assistant Clerks	William Henry Deedes	32	800
	Robert Corbett	29	600
	Henry L. Hunter	28	600
	Price B. Williames	25	500
	Thomas B. Lenon	23	500
	Cecil Lukin	21	500
Junior Clerks	Charles Unwin, including 100*l.* as Clerk to one of the Secretaries	17	550
	Charles Phillimore	17	400
	Henry Deedes	10	300
	Josceline Courtenay	10	300
	William Blackburne	9	250
	Honourable Gerald Dillon	9	250
	Charles Lushington	9	200
	Henry Pierson	7	200
	Honourable Frederic Hobart	6	150
	Henry Jones	6	150
	Honourable Frederick Chichester, including 100*l.* as Clerk to one of the Secretaries	6	250
	Arthur Hobhouse	2	100
Private Secretary to the President	Charles Creed		300
Librarian	Thomas Sharpe	14	400
Assistant Librarian	J. T. Ludlam	4	190
Solicitor	Richard Groom	22	200
Office Keeper	Thos. Scarman	15	150
Housekeeper	Caroline Renshaw	8	100
Messengers	W. Laws	10	140
	J. Falcieri	4	100
	J. Larrett	1	80
Porter	George Perrott	15	100

India Board, 11th May 1852.

HENRY J. BAILLIE.

No. 12.

NOMINAL LIST of the PERSONS RETIRED from the ESTABLISHMENT of the INDIA BOARD with PENSIONS, with the Amount of each Pension.

Name and Office.	Date of Pension.	Amount of Pension.		
		£	s.	d.
Mr. Robert Lane, Assistant Clerk	1818	250	0	0
„ Benjn. H. Jones, Assistant Clerk	1826	366	0	0
„ John Blandford, Messenger	1827	100	0	0
„ John Wright, Assistant Secretary	1828	900	0	0
„ Henry Shepheard, Senior Clerk	1834	425	0	0
„ Henry Alves, Assistant Secretary	1835	700	0	0
„ Henry Robinson, Librarian	1837	133	6	8
„ John Crokatt, Senior Clerk	1838	566	13	4
„ Henry Jadis, Clerk for Licences, an Office not now in existence		250	0	0
„ William Cabell, Assistant Secretary	1841	1,000	0	0
„ John Moore, Librarian	1847	200	0	0
„ John Francis, Messenger	1848	52	0	0
„ John Alfred Trimmer, Senior Clerk		666	13	4
Total Amount of Pensions per Annum		5,609	13	4

India Board, 11th May 1852.

HENRY J. BAILLIE.

No. 13.

NUMBER of PROPRIETORS of EAST INDIA STOCK entitled to vote at the Election of Directors on the 14th April 1852.

1,765.

No. 14.

NUMBER of PROPRIETORS of EAST INDIA STOCK having more than ONE VOTE.

311 having 2 Votes.
60 „ 3 „
42 „ 4 „

413

No. 15.

TOTAL NUMBER of VOTES.

2,322.

No. 16.

NUMBER of VOTERS now or heretofore in the Civil or Military Service respectively of the EAST INDIA COMPANY.

Civil Service - -	93
Military Service - -	160
	253

No. 17.

NAMES of CHAIRMEN and DEPUTY CHAIRMEN of the COURT of DIRECTORS since 1834; specifying (by this Mark * against their Names) such of the same as have actually served or resided Ten Years in India.

Year.	Chairmen.	Deputy Chairmen.
1834/5	*Henry St. George Tucker, Esq. -	William Stanley Clarke, Esq.
1835/6	William Stanley Clarke, Esq. -	*Sir James Rivett Carnac, Bart.
1836/7	*Sir James Rivett Carnac, Bart. -	John Loch, Esq.
1837/8		*Major-General Sir James Law Lushington, K.C.B.
1838/9	*Major-General Sir James Law Lushington, G.C.B.	*Sir Richard Jenkins, G.C.B.
1839/40	*Sir Richard Jenkins, G.C.B. -	*William Butterworth Bayley, Esq.
1840/1	*William Butterworth Bayley, Esq.	George Lyall, Esq.
1841/2	George Lyall, Esq. - -	*Major-General Sir James Law Lushington, G.C.B.
1842/3	*Major-General Sir James Law Lushington, G.C.B.	*John Cotton, Esq.
1843/4	*John Cotton, Esq. - - -	John Shepherd, Esq.
1844/5	John Shepherd, Esq. - -	*Sir Henry Willock, K.L.S.
1845/6	*Sir Henry Willock, K.L.S. -	*James Weir Hogg, Esq., M.P.
1846/7	*Sir James Weir Hogg, Bart., M.P.	*Henry St. George Tucker, Esq.
1847/8	*Henry St. George Tucker, Esq. -	*Lieutenant-General Sir James Law Lushington, G.C.B.
1848/9	*Lieutenant-General Sir James Law Lushington, G.C.B.	*Major-General Sir Archibald Galloway, K.C.B.
1849/50	*Major-General Sir Archibald Galloway, K.C.B.	John Shepherd, Esq.
1850/1	John Shepherd, Esq. - - -	*Sir James Weir Hogg, Bart., M.P.
1851/2		
1852/3	*Sir James Weir Hogg, Bart., M.P.	Russell Ellice, Esq.

East India House,
7th May 1852.

JAMES C. MELVILL,
Secretary.

No. 18.

STATEMENT exhibiting the AMOUNT of CASH BALANCES in the INDIAN TREASURIES on the 30th of April in each Year from 1834 to 1851, and as estimated for 1852.

	BENGAL.		NORTH-WESTERN PROVINCES.		MADRAS.		BOMBAY.		TOTAL.	
	Sicca Rupees.	£	*Sicca Rupees.*	£	*Madras Rupees.*	£	*Bombay Rupees.*	£	*Rupees.*	£
30th April 1834 -	5,04,55,605	5,045,561	(Forms Part of the Cash Balance at Bengal this Year) - - -		1,79,01,652	1,680,906	1,26,68,864	1,189,564	Sicca Rupees 7,91,60,315 equivalent to Company's Rupees 8,44,37,669	7,916,031
„ 1835 -	3,02,89,357	3,028,936	2,55,28,271	2,552,827	2,37,27,769	2,227,960	1,38,51,931	1,300,650	Sicca Rupees 9,11,03,731 equivalent to Company's Rupees 9,71,77,313	9,110,373
	Company's Rupees.		*Company's Rupees.*		*Company's Rupees.*		*Company's Rupees.*		*Company's Rupees.*	
„ 1836 -	4,16,79,877	3,907,488	2,61,90,454	2,506,099	2,06,41,511	1,938,170	1,98,69,628	1,865,693	10,83,81,470	10,217,450
„ 1837 -	4,07,96,478	3,824,670	1,96,26,969	1,840,028	1,98,21,385	1,858,255	2,48,64,004	2,331,000	10,51,08,836	9,853,953
„ 1838 -	3,95,33,421	3,706,258	1,62,39,059	1,522,412	2,36,76,558	2,219,677	2,67,71,894	2,509,865	10,62,20,932	9,958,212
„ 1839 -	2,69,55,685	2,527,095	2,47,67,412	2,321,945	2,49,18,621	2,336,121	1,83,95,421	1,724,571	9,50,37,139	8,909,732
„ 1840 -	3,07,85,059	2,886,099	1,93,84,081	1,817,258	2,13,42,285	2,000,839	2,31,37,325	2,169,124	9,46,48,750	8,873,320
„ 1841 -	3,27,42,108	3,069,573	1,58,28,347	1,483,908	2,17,95,408	2,043,319	1,89,52,131	1,776,762	8,93,17,994	8,373,562
„ 1842 -	3,28,97,017	3,084,095	1,64,93,940	1,546,307	2,12,64,649	1,993,560	1,29,03,961	1,209,747	8,35,59,567	7,833,709
„ 1843 -	3,83,29,102	3,593,353	1,69,52,738	1,589,319	2,31,77,057	2,172,849	1,98,54,853	1,861,393	9,83,13,750	9,216,914
„ 1844 -	3,35,01,273	3,140,744	1,81,10,965	1,697,903	2,44,04,486	2,287,921	3,41,96,855	3,205,955	11,02,13,579	10,332,523
„ 1845 -	3,79,23,338	3,555,313	2,59,70,807	2,434,763	2,24,48,237	2,104,522	2,70,37,411	2,534,758	11,33,79,793	10,629,356
„ 1846 -	3,09,22,544	2,898,988	2,05,01,118	1,921,980	2,26,98,944	2,128,026	2,14,17,965	2,007,934	9,55,40,571	8,956,928
„ 1847 -	3,88,80,870	3,645,082	2,53,10,646	2,372,873	2,74,62,068	2,574,569	1,93,65,121	1,815,480	11,10,18,705	10,408,004
„ 1848 -	3,57,72,769	3,353,697	1,99,35,999	1,869,001	2,50,05,978	2,344,310	1,96,61,514	1,843,267	10,03,76,260	9,410,275
„ 1849 -	4,47,22,525	4,192,737	1,83,19,257	1,717,430	2,52,23,960	2,364,747	2,21,58,817	2,077,389	11,04,24,559	10,352,303
„ 1850 -	3,87,06,374	3,628,723	3,89,54,508	3,651,985	2,67,85,071	2,511,100	1,98,86,385	1,864,349	12,43,32,338	11,656,157
„ 1851 -	3,31,47,463	3,107,575	3,41,75,741	3,203,976	2,94,78,326	2,763,593	2,94,69,450	2,762,761	12,62,70,980	11,837,905
„ 1852 Estimated	3,53,08,196	3,310,144	2,81,03,343	2,634,688	3,24,21,383	3,039,505	3,56,58,252	3,342,961	13,14,91,174	12,327,298

East India House,
4th May 1852.

JAMES C. MELVILL,
Secretary.

No. 19.

PRICES in the CALCUTTA MARKET of GOVERNMENT 4 PER CENT. STOCK, on the last Day of every Month from 30th April 1834 to the 31st December 1851; with a MEMORANDUM showing the Periods during which the 5 per Cent. Loan was open.

Prices in the Calcutta Market of Government 4 per Cent. Stock, on the last Day of every Month from 30th April 1834 to the 31st December 1851.

	4 per Cent. Loans of 1824–25, 1828–29, 1832–33.				4 per Cent. Loans of 1835–36, 1842–43.			
	Sicca Rupees.				Company's Rupees.			
	Buying.		Selling.		Buying.		Selling.	
	Discount.				Discount.			
	Rupees.	*Annas.*	*Rupees.*	*Annas.*	*Rupees.*	*Annas.*	*Rupees.*	*Annas.*
1834, April	—	8	1	—	—	—	—	—
May	—	8	1	—	—	—	—	—
June	—	12	1	4	—	—	—	—
July	—	8	1	—	—	—	—	—
August	—	8	1	—	—	—	—	—
September	1	—	1	8	—	—	—	—
October	1	—	1	8	—	—	—	—
November	1	4	1	12	—	—	—	—
December	1	12	2	4	—	—	—	—
1835, January	2	12	3	4	—	—	—	—
February	2	12	3	4	—	—	—	—
March	3	—	2	8	—	—	—	—
April	2	4	2	12	—	—	—	—
May	2	8	3	—	—	—	—	—
June	1	12	2	4	—	—	—	—
July	1	12	2	4	—	—	—	—
August	2	—	2	8	—	—	—	—
September	2	8	2	12	—	—	—	—
October	2	4	2	8	—	—	—	—
November	2	7	2	10	2	10	2	12
December	2	7	2	8	2	10	2	12
1836, January	2	8	2	9	2	9	2	10
February	2	8	2	9	2	9	2	10
March	1	8	1	12	—	—	—	—
April	—	12	1	—	—	—	—	—
May	—	6	—	9	—	—	—	—
June	—	5	—	8	—	5	—	8
July	—	8	—	10	—	8	—	10
August	1	—	1	4	1	—	1	4
September	—	10	—	14	—	10	—	14
October	—	10	—	14	—	10	—	14
November	1	2	1	6	1	2	1	6
December	2	—	2	4	2	—	2	4
1837, January	2	—	2	4	2	—	2	4
February	2	—	2	4	2	—	2	4
March	2	4	2	8	2	4	2	8
April	2	7	2	12	2	7	2	12
May	2	4	2	9	2	4	2	9
June	1	9	1	14	1	9	1	14
July	1	5	1	10	1	5	1	10
August	—	10	—	14	—	10	—	14
September	1	5	1	10	1	5	1	10
October	—	14	1	3	—	14	1	3
November	—	14	1	3	—	14	1	3
December	1	6	1	12	1	6	1	12
1838, January	1	12	2	2	1	12	2	2
February	2	8	2	12	2	8	2	12
March	2	—	2	5	2	—	2	5
April	2	2	2	6	2	2	2	6
May	2	4	2	8	2	4	2	8

	4 per Cent. Loans of 1824–25, 1828–29, 1832–33.				4 per Cent. Loans of 1835–36, 1842–43.			
	Sicca Rupees.				Company's Rupees.			
	Buying.		Selling.		Buying.		Selling.	
	Discount.				Discount.			
	Rupees.	*Annas.*	*Rupees.*	*Annas.*	*Rupees.*	*Annas.*	*Rupees.*	*Annas.*
1838, June	2	8	2	14	2	8	2	14
July	3	—	3	4	3	—	3	4
August	2	12	3	2	2	12	3	2
September	5	8	6	—	5	8	6	—
October	6	—	7	—	6	—	7	—
November	5	8	6	8	5	8	6	8
December	4	—	4	8	4	—	4	8
1839, January	5	8	6	—	5	8	6	—
February	5	8	6	—	5	8	6	—
March	4	4	4	12	4	4	4	12
April	4	4	4	12	4	4	4	12
May	5	—	5	8	5	—	5	8
June	5	12	6	4	5	12	6	4
July	6	4	6	8	6	4	6	8
August	6	4	6	8	6	4	6	8
September	4	—	4	8	4	—	4	8
October	3	12	4	4	3	12	4	4
November	4	2	4	6	4	2	4	6
December	4	6	4	10	4	6	4	10
1840, January	5	4	5	8	5	4	5	8
February	4	7	4	10	4	7	4	10
March	4	—	4	4	4	—	4	4
April	4	2	4	6	4	2	4	6
May	4	—	4	4	4	—	4	4
June	3	4	3	12	3	4	3	12
July	2	2	2	6	2	2	2	6
August	2	8	3	—	2	8	3	—
September	2	12	3	—	2	12	3	—
October	3	—	3	4	3	—	3	4
November	3	—	3	5	3	—	3	5
December	3	1	3	8	3	1	3	8
1841, January	3	1	3	5	3	1	3	5
February	3	6	3	8	3	6	3	8
March	3	4	3	8	3	4	3	8
April	—	—	12	—	—	—	12	—
May	9	8	10	—	9	8	10	—
June	9	—	9	8	9	—	9	8
July	10	8	11	—	10	8	11	—
August	9	—	9	8	9	—	9	8
September	9	—	9	8	9	—	9	8
October	8	8	8	12	8	8	8	12
November	9	8	10	—	9	8	10	—
December	12	8	13	8	12	8	13	8
1842, January	16	—	16	8	16	—	16	8
February	16	—	16	8	16	—	16	8
March	13	—	13	8	11	8	12	—
April	11	8	12	—	10	—	10	8
May	13	—	13	8	11	—	11	8
June	13	14	11	12	13	14	11	12
July	14	—	14	8	12	—	12	8
August	14	—	14	8	12	—	12	8
September	14	—	14	8	12	—	12	8
October	9	—	9	8	8	—	8	8
November	10	—	10	8	9	—	9	8
December	10	8	11	—	9	8	10	—
1843, January	5	8	6	—	4	8	5	—
February	6	8	7	—	5	8	6	—
March	9	—	10	—	8	—	9	—
April	9	—	10	—	8	—	9	—
May	7	—	8	—	6	—	7	—
June	6	4	6	12	5	4	5	12

	4 per Cent. Loans of 1824–25, 1828–29, 1832–33.				4 per Cent. Loans of 1835–36, 1842–43.			
	Sicca Rupees.				Company's Rupees.			
	Buying.		Selling.		Buying.		Selling.	
	Discount.				Discount.			
	Rupees.	*Annas.*	*Rupees.*	*Annas.*	*Rupees.*	*Annas.*	*Rupees.*	*Annas.*
1843, July	6	4	6	12	5	—	5	8
August	4	—	4	12	3	10	4	2
September	3	12	4	—	2	14	3	6
October	3	14	4	2	2	12	3	—
November	3	8	4	—	2	12	3	4
December	3	—	3	6	2	10	3	4
1844, January	3	—	3	6	2	10	3	4
February	1	10	2	—	1	10	2	—
March	—	15	1	4	—	15	1	3
April	—	14	1	3	—	13	1	1
May	1	10	1	14	1	6	1	10
June	2	—	2	8	1	12	2	—
July	1	8	1	12	1	2	1	6
August	1	2	1	6	—	14	1	2
September	—	9	—	13	—	8	—	12
October	—	14	1	2	—	10	—	14
November	—	14	1	—	—	10	—	12
December	—	4	—	8	—	3	—	5
1845, January	—	12	1	—	—	8	—	12
February	1	—	1	4	—	10	—	14
March	1	8	2	—	1	—	1	6
April	1	8	2	—	2	—	2	8
May	2	10	3	2	1	12	2	4
June	2	4	2	12	1	8	2	—
July	2	4	2	12	1	8	1	12
August	2	8	3	—	1	8	2	—
September	2	8	3	—	1	8	1	14
October	2	8	3	—	1	8	1	14
November	2	4	2	12	1	4	1	12
December	2	12	3	4	1	8	2	—
1846, January	4	8	5	4	4	—	4	12
February	6	—	7	—	5	—	6	—
March	6	—	7	—	3	12	4	4
April	5	8	6	8	4	2	4	10
May	7	—	8	—	4	4	5	—
June	10	8	11	8	7	—	8	—
July	6	12	7	4	4	8	5	—
August	7	4	7	12	4	12	5	8
September	8	—	8	8	5	8	6	—
October	13	8	14	8	11	8	12	8
November	10	—	10	8	8	—	8	8
December	10	—	10	8	8	8	9	8
1847, January	10	—	10	8	8	8	9	8
February	11	—	11	8	9	8	10	—
March	12	8	14	8	11	8	12	8
April	12	8	13	8	10	8	11	8
May	15	—	16	—	12	8	13	8
June	16	—	17	—	14	—	15	—
July	15	—	16	—	13	—	14	—
August	12	—	13	—	10	—	11	—
September	11	—	12	—	9	—	10	—
October	12	—	13	—	11	—	11	8
November	13	—	14	—	11	8	12	8
December	13	—	14	—	12	—	13	—
1848, January	18	—	19	—	16	—	17	—
February	19	—	20	—	16	—	17	—
March	18	8	19	—	16	—	17	—
April	18	8	19	4	17	—	18	—
May	19	—	20	—	17	8	18	4
June	17	—	17	8	16	—	16	8
July	16	—	16	8	15	8	16	—

	4 per Cent. Loans of 1824–25, 1828–29, 1832–33.				4 per Cent. Loans of 1835–36, 1842–43.			
	Sicca Rupees.				Company's Rupees.			
	Buying.		Selling.		Buying.		Selling.	
	Discount.				Discount.			
	Rupees.	*Annas.*	*Rupees.*	*Annas.*	*Rupees.*	*Annas.*	*Rupees.*	*Annas.*
1848, August	15	—	16	—	14	—	15	—
September	15	—	16	—	14	—	15	—
October	19	—	20	—	18	—	19	—
November	18	8	19	—	17	8	18	—
December	18	8	19	—	17	—	17	8
1849, January	17	—	18	—	16	4	16	12
February	17	—	18	—	16	8	17	—
March	17	—	18	—	16	8	17	—
April	15	—	15	8	14	—	14	8
May	15	—	15	8	14	—	14	8
June	14	8	15	—	14	—	14	8
July	15	8	16	—	14	8	15	—
August	15	8	16	—	14	8	15	—
September	15	4	15	8	14	—	14	4
October	15	4	15	8	14	4	14	8
November	15	12	16	4	15	—	15	4
December	16	4	16	8	15	—	15	4
1850, January	15	12	16	—	14	12	15	—
February	16	—	16	4	14	14	15	4
March	14	—	—	—	13	—	—	—
April	15	4	15	8	14	4	14	8
May	16	—	17	—	15	—	16	—
June	17	—	18	—	16	—	16	8
July	17	—	17	8	16	—	16	8
August	17	—	17	8	16	—	16	8
September	17	4	17	8	16	—	16	4
October	16	12	17	—	15	6	15	12
November	16	12	17	8	15	8	16	—
December	17	8	18	4	16	8	17	4
1851, January	19	—	20	—	18	—	19	—
February	18	8	19	—	17	8	18	8
March	17	12	18	4	16	—	16	8
April	10	8	11	—	9	8	10	—
May	11	—	12	—	9	8	10	8
June	10	8	11	—	9	—	9	8
July	11	—	11	12	9	8	10	8
August	13	—	13	8	11	—	11	8
September	13	—	13	8	11	—	11	8
October	13	—	13	8	11	—	11	8
November	12	8	13	—	11	—	11	8
December	13	8	14	—	11	8	12	—
Note.—The latest known Quotation, viz., on the 13th March 1852, was	11	8	11	12	9	4	9	8

MEMORANDUM showing the PERIODS during which the FIVE PER CENT. LOAN was open.

Five per Cent. Loan of 1841–42,	Open, 31st March 1841.
Ditto	Closed, 4th January 1843.
Ditto	Re-opened, 5th October 1846.
Ditto	Again closed, 7th April 1851.

East India House,
7th May 1852.

JAMES C. MELVILL,
Secretary.

No. 20.

NUMBER of OFFICERS dismissed from the Service by SENTENCE of COURTS-MARTIAL, distinguishing the PRESIDENCIES to which such Officers belonged, and the ARMY from the INDIAN NAVY, in each Year from 1834 to 1851.

	Bengal.	Madras.	Bombay.	Indian Navy.
1835	2	4	—	—
1836	3	2	1	—
1837	3	3	1	—
1838	1	3	2	—
1839	1	1	1	—
1840	—	3	1	—
1841	1	4	2	—
1842	2	1	—	—
1843	3	1	1	—
1844	3	4	1	—
1845	2	5	1	—
1846	1	3	—	—
1847	—	3	1	—
1848	8	2	1	1
1849	4	3	—	—
1850	11	2	2	1
1851	2	1	1	—
	47	45	16	2
	108			

NUMBER of CASES in which the COURT of DIRECTORS have recommended to the COMMISSIONERS for the AFFAIRS of INDIA the Restoration of any such Officers to the Service, and Instances in which the Commissioners have complied with such Recommendations, in each Year from 1834 to 1851.

	Military.		Indian Navy.	
	Restoration recommended by Court of Directors.	Restoration concurred in by Board of Commissioners.	Restoration recommended by Court of Directors.	Restoration concurred in by Board of Commissioners.
1835	—	—	Not any.	
1836	2	2		
1837	—	—		
1838	2	2		
1839	—	—		
1840	—	—		
1841	1	1		
1842	1	1		
1843	—	—		
1844	—	—		
1845	1	—		
1846	—	—		
1847	—	—		
1848	—	—		
1849	1	1		
1850	—	—		
1851	1	1		

East India House,
10th May 1852.

PHILIP MELVILL,
Sec. Mil. Dep.

No. 21.

NUMBER of CASES in which the COURT of DIRECTORS have asked the SANCTION of the COMMISSIONERS for any RELAXATION of the RULES for the Admission of Cadets and Writers to the Service, and Instances in which that Sanction has been given, from 1834 to 1851.

Cadets.	Writers.
None.	None.

East India House, 10th May 1852.

JAMES C. MELVILL, Secretary.

No. 22.

ESTABLISHMENT in OFFICERS of a REGIMENT of INFANTRY and of CAVALRY, and of the ARTILLERY of each PRESIDENCY, in 1834 and 1851.

	Colonels.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Second Lieutenants, Cornets, or Ensigns.
INFANTRY:—						
European,						
1834 -	2	2	2	10	16	8
1851 -	1	2	2	12	20	10
Native,						
1834 -	1	1	1	5	8	4
1851 -	1	1	1	6	10	5
CAVALRY:—						
1834 -	1	1	1	5	8	4
1851 -	1	1	1	6	8	4
ARTILLERY:—						
To each Brigade of Horse and each Battalion of Foot — 1834 -	1	1	1	5	8	4
To each Brigade of Horse and each Battalion of Foot — 1851 -	1	1	1	5	10	5

No. 23.

NUMBER of OFFICERS on the RETIRED LIST of each of the Three PRESIDENCIES, January 1852.

BENGAL.	MADRAS.	BOMBAY.	TOTAL.
543	440	218	1,201

Note.—The above Return includes Military and Medical Officers.

No. 24.

STATEMENT of the Number of OFFICERS on the ACTIVE LIST of the ARMY of each of the Three PRESIDENCIES in 1851.

BENGAL.	MADRAS.	BOMBAY.	TOTAL.
1,913	1,341	979	4,233

Note.—This Statement contains the Number of European Officers, Military and Medical, Queen's and Company's, reported as being present with the Head Quarters of Corps; and does not include those absent on detached Employment or on Leave.

East India House, 10th May 1852.

PHILIP MELVILL, Sec. Mil. Dep.

No. 25.

FURLOUGHS.

NUMBER of OFFICERS of each of the ARMIES of BENGAL, MADRAS, and BOMBAY on FURLOUGH on the 30th April 1834 and 1851.

	Bengal.		Madras.		Bombay.	
	Private Affairs.	Sick Certificate.	Private Affairs.	Sick Certificate.	Private Affairs.	Sick Certificate.
1834:						
Military -	82	171	64	211	32	116
Medical -	14	39	6	30	6	15
Total -	96	210	70	241	38	131
1851:						
Military -	62	171	44	223	40	148
Medical -	11	20	6	36	1	37
Total -	73	191	50	259	41	185

1834.

		Private Affairs.	Sick Certificate.
Total Number on Furlough, 786 - - -	Military 676 -	178	498
	Medical 110 -	26	84
Total - -	786	204	582

1851.

		Private Affairs.	Sick Certificate.
Total Number on Furlough, 799 - - -	Military 688 -	146	542
	Medical 111 -	18	93
Total - -	799	164	635

Note.—The above Return does not include Colonels of Regiments, of whom the Number on Furlough in

	Bengal.	Madras.	Bombay.	Total.
1834 was -	58	53	27	138
1851 was -	70	50	29	149

No. 26.

NUMBER of OFFICERS of each ARMY employed in 1834 and 1851 on DETACHED SERVICE, Civil and Political and Military respectively.

	Bengal.		Madras.		Bombay.	
	Civil and Political.	Military.	Civil and Political.	Military.	Civil and Political.	Military.
1834 - -	49	208	16	148	10	101
1851 - -	151	430	44	208	42	165

Note.—The above Return does not include the Officers of Engineers.

East India House,
10th May 1852.

PHILIP MELVILL,
Sec. Mil. Dep.

No. 27.

NUMBER of OFFICERS of the RETIRED LIST and on FURLOUGH respectively who have actually served Ten Years in INDIA.

	Retired List.	On Furlough.	Total.
Bengal - -	500	223	723
Madras - -	369	228	597
Bombay - -	191	156	347
	1,060	607	1,667

East India House, 10th May 1852.

PHILIP MELVILL, Sec. Mil. Dep.

No. 28.

STATEMENT of the Number of WRITERSHIPS, CADETSHIPS, and APPOINTMENTS to the INDIAN NAVY allotted to the Members of the Court of Directors and the President of the Commissioners for the Affairs of India respectively, in each Year, from 1834 to 1851; and of the Number of such Appointments not actually filled up on 30th September 1851.

Years.	Writerships.		Cadetships, including Seminary Appointments.		Appointments to Indian Navy.	
	Number to Court of Directors.	Number to President of India Board.	Number to Court of Directors.	Number to President of India Board.	Number to Court of Directors.	Number to President of India Board.
1835 - -	26	2	156	12	—	—
1836 - -	26	2	182	14	—	—
1837 - -	26	—	234	18	—	—
1838 - -	52	4	182	14	—	—
1839 - -	52	4	208	16	—	—
1840 - -	52	4	338	26	—	—
1841 - -	52	4	552	44	26	2
1842 - -	26	2	247	19	26	2
1843 - -	26	2	390	30	—	—
1844 - -	26	2	234	18	—	—
1845 - -	26	2	416	32	26	2
1846 - -	26	2	312	24	—	—
1847 - -	26	2	260	20	26	2
1848 - -	26	2	234	18	—	—
1849 - -	26	2	208	16	26	2
1850 - -	26	2	234	18	—	—
1851 - -	26	2	182	14	26	2

	Writerships.	Cadetships.	Indian Navy.
Number not actually filled up on 30th Sept. 1851.	50	49 Direct Appointments. 41 Addiscombe do.	9

Note.—The Allotments above specified are those made in the Month of November *preceding* each Year.

East India House, 10th May 1852.

JAMES C. MELVILL, Secretary.

No. 29.

NUMBER of WRITERSHIPS and CADETSHIPS given by the COURT on account of SPECIAL SERVICE from 1834 to 1851.

The Court of Directors, in their collective Capacity, have not given any Appointment of Writer or Cadet on account of Special Service, from 1834 to 1851.

No. 30.

NUMBER of WRITERSHIPS given, in each Year from 1834 to 1851, to the Sons of Civil and Military Officers of the East India Company respectively, as far as such Number can be ascertained.

	To Sons of Civil Officers.	To Sons of Military Officers.
1835	9	5
1836	6	3
1837	4	3
1838	11	5
1839	13	7
1840	12	5
1841	7	7
1842	9	5
1843	13	4
1844	8	6
1845	11	5
1846	8	12
1847	10	6
1848	13	3
1849	13	13
1850	12	4
1851	5	3

East India House, 10th May 1852.

JAMES C. MELVILL, Secretary.

No. 31.

NUMBER of CADETSHIPS given in each Year from 1834 to 1851, to the Sons of Civil and Military Officers of the East India Company respectively, as far as such Number can be ascertained.

	To Sons of Civil Officers.	To Sons of Military Officers.
1835	23	34
1836	18	33
1837	28	46
1838	10	50
1839	20	60
1840	30	83
1841	19	99
1842	21	85
1843	18	57
1844	10	36
1845	19	93
1846	20	83
1847	21	68
1848	23	66
1849	18	68
1850	26	66
1851	18	53

Note.—Amongst Sons of Military Officers are included Sons of Army Surgeons and Military Chaplains.

East India House, 10th May 1852.

PHILIP MELVILL, Sec. Mil. Dep.

EAST INDIES.

RETURNS

(IN PART)

To an Order of the HOUSE OF LORDS,
dated 29th April 1852,

RELATIVE TO

AFFAIRS OF THE EAST INDIA COMPANY.

Ordered to be printed 11th May 1852.

(105 *a.*)

RETURNS

(IN PART)

To an Order of the House of Lords, dated 29th April 1852,

RELATIVE TO

AFFAIRS OF THE EAST INDIA COMPANY.

East India House,
18th May 1852.

JAMES C. MELVILL.

Ordered to be printed 18th May 1852.

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No. 1.

The Governor General to The Court of Directors.

RESOLUTION of the GOVERNOR GENERAL in COUNCIL in 1843, as to the DISCONTINUANCE of REMITTANCES on the HYPOTHECATION of GOODS, and CORRESPONDENCE with the COURT OF DIRECTORS thereupon.

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The GOVERNOR GENERAL in COUNCIL to the COURT of DIRECTORS.

(No. 40. of 1843.)

Financial Department.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs, Fort William, 4th August 1843.

1. We have the Honour to acknowledge the Receipt of your Honourable Court's Despatch, No. 18. of 1843, dated the 30th May, authorizing us, at our Discretion, to increase the Proportion of our Advances on the Value of Goods hypothecated to the East India Company from Three Fifths to Three Fourths of that Value, and leaving us at liberty to make this Alteration in whole or in part as respects all or either of the Seven staple Articles of Produce to which our Advances are limited.

2. For the present we do not propose to take advantage of the Option thus conceded to us, but should Occasion arise, when the active Shipping Season comes round, we shall not fail to avail ourselves of it to the Extent that may be requisite to maintain the Rate of Exchange, 2*s.* per Company's Rupee, at which we are now purchasing Bills in favour of your Honourable Court.

3. Meanwhile we think it right to express a very decided Opinion, that in raising the annual Supplies required for the Purposes of the Home Treasury, your Court may with Advantage rely more fully than has hitherto been the Case on the Resources of the London Money Market.

4. Your Court during the current Year have been selling your Bills on India at a Rate of Exchange more favourable to your Treasury by about One Halfpenny in the Rupee than that at which we have been able to raise Funds for you by Purchase in this Country; and judging from the Extent and apparent Facility with which Cash Supplies have been attracted to your London Treasury, we apprehend that were the Competition of Government removed from the Indian Markets, and Hypothecation Advances left entirely free to private Speculation, your Court would find no Difficulty in negotiating the full Amount of your Wants at reasonable and even more favourable Rates than those at which we can ordinarily assist you from India.

ROUGH MEMORANDUM.

Bills drawn by the Honourable Court of Directors on Bengal from 26th December 1842 to 5th June 1843, 1,049,395*l.*, Rupees, 1,09,34,043. Bills on England purchased and paid for at the General Treasury of Bengal between 1st January 1843 and 5th June 1843, 336,203*l.*, or Rupees, 33,62,037.

It appears to us that the Argument that has been used, viz., that the Producers in India would suffer by the Stoppage of the Government Advances, is fallacious. No Holder of Produce will apply for Assistance to the Government if he can obtain Advances on equal or even rather more disadvantageous Terms from the private Capitalist; first, because the Terms of Hypothecation on which Government effects its Purchases are almost invariably more stringent and complicated than can be arranged with a private Dealer; and secondly, because no Merchant will willingly expose his Credit to the Investigation of Government, if he can obtain the Assistance he requires with the Intervention alone of the private Capitalist, who has no Interest in making public his Dealings.

The Governor General to The Court of Directors.

6. If Government ceases to make Advances in India, and in lieu thereof your Court sell in London an additional Amount of Bills on India, the only Consequence that we foresee will be, that the Proceeds of those Bills will pass into the Hands of private Speculators in India, and the only Difference, as regards the Producer or the Holder of Produce, that he will deal with the private instead of with the public Capitalist, a Change that is scarcely likely to be detrimental to his Interests.

7. So long as a given Amount of Export Produce having a Money Value shall be shipped to Europe in excess of the Imports, it seems to us immaterial through what Channel, whether public or private, that Portion of its Value which may be required by your Court shall be realized. In point of Economy, the private Dealer will probably have an Advantage over the public Purchaser; and to this Extent we apprehend that your Honourable Court, into whose Hands the Value of the Excess of Export principally passes, are likely to be benefited by the Operation connected therewith being conducted by private rather than by public Agency. Bullion Remittance will always confine the Rates of Exchange on Bills within certain Limits; but within those Limits the Action of private Speculation, and the better supplied Money Market of Europe, will, we believe, ordinarily procure for your Court, who are the great Capitalists of India, better Remittances, based on Trade, than can be obtained by your own executive Management in India.

8. We conceive it to be of Importance worthy of the gravest Consideration, that the Indian Markets shall be relieved from the irregular Intrusions of an overwhelming Government Competition, whose Operations are influenced, not by the State of Trade, but by the Wants of the Home Treasury. We are of opinion, that as regards Produce and Exports from India precisely the same Encouragement will be afforded by your Court's Bills as by the Government Advances, whilst the Expediency can hardly be questioned of leaving the Indian Markets to be operated on by mercantile Enterprise rather than be governed by the political Wants of the State.

9. In the present State of the commercial Relations between the Two Countries, we believe that no Difficulty should be experienced in supplying the full Wants of your Court by Bills on India; whilst it may fairly be assumed that under any additional Encouragement to Indian Trade, or the Action of an easier commercial Law; the Exports from India to England, and consequently the necessity for a Repayment by England to India, would so increase as to place the Rates of Exchange comparatively in your Court's own Hands.

10. Regarding the Subject in this Light, and deeming it of Importance to the mercantile Community of India that they shall be made aware at once of the Views we entertain on Points so intimately connected with their Interests, we have determined to apprize them of the Application we are now submitting to your Court; and we do ourselves the Honour to enclose Copy of a Notification to this Effect that we have published for general Information.

We have, &c.

(Signed) Ellenborough,
W. W. Bird,
W. Casement.

Fort William, Financial Department, the 4th August 1843.

Notification.

Notice is hereby given, that the Government of India has recommended to the Home Authorities the Expediency of discontinuing as soon as possible the present System of making Advances in India upon the Security of Goods to be hypothecated to the East India Company.

The Governor General in Council is of opinion that the full Supplies required to meet the Wants of the Home Treasury can be raised in England by the Honourable the Court of Directors, by the Sale of Bills on India, without any Necessity for the Intervention of the Government in the Indian Markets, and he is desirous of relieving the Trade of India from the irregular Intrusions of a Competition that is governed principally by the political Exigencies of the State.

The

The Governor General in Council is aware that private Interests may be injuriously affected by the sudden Discontinuance of any System that has been long in operation, and he issues this timely Notification of his Views upon a Subject of the gravest Importance to the mercantile Community connected with the Trade of India, in order that they may not be unprepared for a Change of Measures which the Government of India is urging strongly on the Attention of the Home Authorities, and will be ready to carry out at the earliest convenient Opportunity.

The Governor General to The Court of Directors.

By Order, &c.

(Signed) J. Dorin,
Secretary to the Government of India.

Financial Letter to India (No. 28.), dated 29th November 1843.

Letter from, dated 4th August 1843 (No. 40), relating to Advances by Hypothecation on Goods, and enclosing Copy of public Notification on the Subject.

1. You will have observed by our Despatches*, that it has been our Object gradually to increase the Proportion of the annual Remittance realized by Bills upon India, and to diminish that by Advances upon Hypothecation. This Object we continue to keep in view, but we are not prepared to limit our Means of Remittance to Bills drawn from hence. Without now entering upon the abstract Question involved in this Matter we deprecate a total sudden Departure from a Practice which has so long prevailed, and we regret that you should have notified to the mercantile Community your Intention to recommend to us to abandon the System of advances upon Goods, which might have had the Effect of fettering our Discretion, and occasioning the Risk of serious Embarrassment to the Home Treasury.

2. We have to inform you that the Sum which will be required in England to meet the Payments in the ensuing Year are estimated to amount, as per Margin, to 3,400,000*l.*

3. Of this Sum we propose to realize 2,600,000*l.* by means of our Bills upon India.

4. The Remainder, viz., 800,000*l.*, you will advance upon Hypothecation; and in order to guard against any Misunderstanding on the Part of the mercantile Community, consequent upon your late Notification, we desire that you will give early Publication of the Amount intended to be advanced on Hypothecation, and the Fact that the Amount of the Sums ordered to be raised by Hypothecation has been gradually diminished during the last Four Years; and that the Amount for the next Year does not exceed 800,000*l.*, being considerably less than in any of the antecedent Years, may properly be announced.

	£	£
Bills of Exchange from India, which include an extraordinary Draft for 40,000*l.* General Avitabili's expected Remittance		121,000
Dividends on Stock of 5 per Cent. Transfer Loan		128,200
Advances to the Civil, Military, and other provident Funds of India, repayable there		237,000
Civil Service Annuities		195,000
Family Remittances, and Balance of Miscellaneous Receipts and Disbursements		67,760
Dividends on Capital Stock of Company		630,000
Interest on Home Bond Debt		57,087
Military and other Public Stores		304,830
Purchase and Equipment of Steam Vessels		88,095
Peninsular and Oriental Steam Navigation Company		20,000
Transport of Troops and Stores		57,400
Civil Establishment of India, Absentee Allowances		40,000
Military and Marine Officers Pay on Furlough and Retirement, including Off-Reckonings		549,500
Paymaster General of Her Majesty's Forces, and Expense of Queen's Troops serving in India		480,000
Retiring Pay, Pension, &c. of Queen's Troops		60,000
Her Majesty's Establishment in China, and Mission to Court of Persia, Portions payable to Company		16,874
Charges General, being for the several Home Establishment and Pensions, Civil, Military, and Marine Pensions, Recruiting Charges, &c.		556,000
Deduct,		
Receivable from Her Majesty's Government in respect of Steam Communication with India	50,000	
Remittances from India by Bills on Her Majesty's Government, on account of Supplies to Her Majesty's Service, estimated Amount per Sketch, estimated 1843–44, dated Calcutta, 19th September 1843	102,100	
		152,000
Amount which India should provide by Remittances through Merchants Bills and the Courts Drafts		3,456,556
Say		£ 3,400,000

* 1st Jan., No. 1, 1841; 2d July, No. 14; 27th Oct., No. 21; 30th Dec., No. 27, 1842.

The Governor General to The Court of Directors.

No. 2.

Report of Bengal Finance Committee, dated* 1st June 1844, with Documents annexed.

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* There is no Report of this Date, but it is presumed that the Report hereafter given, dated 6th August 1842, is the one required.

The Governor General to the Court of Directors.

(No. 2. of 1842.)

Financial Department, Allahabad, 7th August 1842.

To the Honourable the Court of Directors of the Honourable the East India Company.

Honourable Sirs, Allahabad, 7th August 1842.

I have much Satisfaction in transmitting to you the First Report of the Committee of Finance established under the Resolution issued by me on the 23d June.

2. Your Honourable Court will observe in this Report evident Indications of the Earnestness of Purpose and Ability of Execution with which the Members of the Committee have applied themselves to the Performance of the very arduous Duty with which they have been intrusted, and you will justly entertain the Expectation that the Finances of this Presidency will derive much Benefit from their future Exertions.

3. I shall endeavour to assist their Exertions in the Manner they suggest, by associating with them some qualified Persons at the Seat of the Bengal Government; but I cannot but feel that in endeavouring to do this there is some Danger of creating Two conflicting instead of Two co-operating Bodies, and of impairing the Unity of Authority which resides in the Committee of Finance as now constituted.

4. It occurs to me, from a Perusal of the Report, that it is probable that much Benefit may be derived from an Improvement in the Manner of keeping the Books of Account, which should be formed so as to have the Effect of putting prominently forward, instead of that of concealing, Results. I shall immediately transmit a Copy of the Report to the Governments of Fort St. George and Bombay. I have not yet heard that my Recommendation to establish a similar Committee of Finance has been acted upon at the former Presidency, but it has been by the Government of Bombay.

5. It is desirable that, as far as the different Circumstances of the several Presidencies will admit, the several Committees of Finance should proceed in their Inquiries on the same Principle; a general Result will thus be sooner laid before your Honourable Court.

6. I shall not fail to address to the several disbursing and controlling Officers an Exhortation to Economy, as suggested by the Committee, and I shall not fail to give Effect to that Exhortation by making them all understand that, as far as my Power extends, Care and Economy in the Expenditure of the public Money will be rewarded by the Favour of the Government, and that Recklessness in the incurring and in the sanctioning of undue Charges will be visited by substantial Proofs of its Displeasure.

7. But I cannot withhold from your Honourable Court the Expression of my decided and long-formed Opinion, that whatever Diminution may be made by my Exertions in the Amount of Expenditure will only be of a temporary Character, without an entire Change in the Financial Department, and some very material Modification of the System of carrying on the Government. There is now no One Officer charged with the Duty of viewing the Expenditure of the State as a whole, and of considering every proposed or existing

Item

Item of Charge, not by itself only, but with reference to the total Charge upon the Revenue.

The Governor General to The Court of Directors.

8. Without this Concentration of Duty and Authority in a really responsible Officer I have no Hope of giving Permanence to the Influence of economical Principles in the financial Administration of India, or of even dealing satisfactorily with the Details of Expenditure; moreover, all the official Details, which in England come before the First Lord of the Treasury, the Secretaries of State, and the Secretary-at-War, and many minute Details which never come before these high Officers in their respective Departments, as well as many other Details connected with inferior Departments of the Government, are at Calcutta all brought before the Governor General sitting in Council, by the several Secretaries and Assistant Secretaries, and not One of whom can really be considered responsible, as in England, for the efficient Performance of his Duty, but is held to have an Interest in the Nature of a Freehold in his Office, of which he may be deprived for wilful Neglect or Misconduct, but, according to the Practice of the Government, for such Reasons alone.

9. I do not hesitate to assure your Honourable Court that no Governor General in Council, however well disposed he and his Council may be, can, under these Circumstances, by any Extent of Exertion, satisfactorily perform the Extent of Duty which is imposed upon the Government.

10. The commanding Interests and Importance of great political and military Measures may secure for them a due Portion of Attention, but the ordinary Business of the Government cannot be adequately performed, and there is no Part of that Business which is necessarily so liable to be inadequately performed as that which has relation to the numerous small Charges which together constitute the great Burden upon the Finances of the State. Whatever I can do during the short Time I can remain in this Country I will do in the Prosecution of my declared Purpose of effecting a Surplus of Revenue over Charge.

I have encountered Difficulties which, when I left England, no one could have anticipated, in War and in Finance, but these will not dishearten me. I shall persevere in my Endeavour to equalize Revenue and Expenditure; but I can now only hope to lay the Foundation of the System which will promise that Result. I cannot remain long enough to witness the Completion of my Object; but if I should receive the full and unqualified Support of your Honourable Court, I do hope that I may succeed in doing that which will survive me, and produce in future Time abundant Fruits of public Economy and public Improvement.

11. Without that full and unqualified Support, I must utterly fail in whatever Endeavours I may make for the Benefit of India, and I will not remain to witness a Misgovernment I cannot prevent.

I have, &c.
(Signed) Ellenborough.

The Committee of Finance to the Governor General.

My Lord, Allahabad, 6th August 1842.

1. In entering on the investigation intrusted to us by your Lordship's Resolution of 23d June last, we endeavoured to lay down some systematic Plan on which our Operations should be conducted.

2. We proposed to break down the Totals contained in the First Paragraph of the Resolution, in order that we might discover in what Branches of the Administration, or to what Extent in each Branch, an Increase had taken place in the Period under Review. Then, by retrenching what was superfluous in each, we hoped to be able, either to reduce the whole to the same Amount as at the Commencement of the Period, or satisfactorily to explain where or on what Account the Reduction was impracticable.

3. We have, however, experienced great Difficulty in the First Step of this Operation. The Statement is based on a Comparison of the Civil Auditor's Books in the several Years; but the Arrangement of these Books in the early Part of the Period is very different from what it is in the latter. A great

The Governor General to The Court of Directors.

Change has intermediately taken place in the Organization of the Government. Bengal and the North-western Provinces have been separated from each other in all Matters of local Government.

4. The Accounts, as well as the Administration, have been divided, and though a general Uniformity of System and Arrangement has been maintained, yet the Divergence is sufficient to require great Labour and Care, if anything approaching to an accurate Comparison is to be instituted.

5. This Circumstance, added to our Separation at this Station from the trained Establishments and voluminous Records of the Offices of Audit and Account both at Agra and Calcutta, has baffled our Attempts to follow the Course which we would have most approved.

6. If, therefore, we hoped to accomplish anything during the brief Period of your Lordship's Stay in this Part of the Country, and consequently of our remaining united, it was evident that we must adopt some other Plan which, though less complete and certain, was yet calculated to produce Results in themselves valuable, and would enable us to turn to best Account the Means of local Information here available, and at the same Time so dispose our Work that it might be prosecuted by separate Parties when we ceased to co-operate on the same Spot.

7. The Disbursements of the Political Department we are separating from those of the General, in which they are now merged. These, as being connected with the Supreme Government of British India, and coming more immediately under your Lordship's Eye, will form the Subject of a separate Report.

8. We have also taken the Civil Auditor's Books of 1840–41, for the North-western Provinces, and entered upon an Examination of the Items of Civil Expenditure which they contain.

9. For Purposes of Comparison, it was necessary to assume a Date so far back as to be prior to the great organic Changes in the Government occasioned by the Charter of 1833, because we could not otherwise rightly appreciate the Effect of those Changes. We therefore took the Books of 1830–31, and endeavoured to select from them the corresponding Items to those in the Books of 1840–41 for the North-western Provinces, so far as the Two could be brought to correspond. The Comparison will sometimes be only of Totals, and will sometimes extend to Details, according as the Changes may be greater or smaller.

10. At the Conclusion we hope to bring the Totals together so as to agree with the Entries in the Resolution, and furnish the full Report which is expected at our Hands.

11. We have thus already completed a Report on the Civil Salaries in the Judicial, Revenue, and Customs Department.

12. We are making progress in a further Report on the Establishment in the same Department.

13. The Subject of Contingencies has been brought particularly to our Attention in Para. 5. of your Lordship's Resolution, and we have been anxious to enter upon its Consideration as soon as possible; but here we have found our Materials peculiarly defective.

14. We were first compelled to call upon all public Officers for the Originals or Copies of their contingent Bills for a few Years. The Three last were those we selected. But the Civil Auditor's Books, which are the Basis of the Entries under this Head in Para. 5. of the Resolution, give only the average monthly Disbursements of each Office, and we have found it impossible to reconcile the Averages with the Bills themselves, from Want of Information of the precise Grounds on which the Averages are struck, and from the Labour which would necessarily attend the Verification of all the Items when the Process of their Reduction is known. The Reconciliation might no doubt be effected in Time, but the Object does not seem worth the Trouble it would occasion.

15. We have considered it more expedient to retain the Civil Auditor's Totals, merely for the Purposes of Comparison, and to proceed to an Examination of the Bills themselves, without attempting to reconcile them with

the Civil Auditor's Returns. We hope from this Examination to attain a fresh Total not far differing from that of the Civil Auditor. The several Parts of this new Total will be thoroughly analysed, so as to show what Items admit of Reduction and what do not, and how the corresponding Charges in different Parts of the Country, under similar Circumstances, stand. We may hence be able to deduce Rules and Principles which may assist in keeping this Branch of the public Expenditure within moderate Bounds. Our Inquiry may then enable us to estimate the future average monthly Disbursement, and the Contrast of this with the Averages formerly obtained from the Civil Auditor's Books will afford a Test of the Success of the Operations.

16. With this view we have first broken up the Items as much as we were able, and present the Result in an appended Table. It will be hence seen that Two very large Items, amounting together to 31,27,250 are due on account of Cabool and China Advances, and are properly War Charges. The Deduction of these brings the Total for 1840–41 from 84,35,855 to 53,08,605. This, however, only includes the Charges in Bengal Proper, to which alone the marginal Entry in Para. 5. of the Resolution has reference. There is, over and above this, an Item of 24,53,800, occasioned by contingent Disbursements in 1840–41. The Total then with which we have to deal is 108,89,655, or, excluding China and Cabool, 77,62,405; the Charge corresponding to which in 1830–31, as entered in the Civil Auditor's Books, was only 37,34,687, which still leaves ample Ground for Inquiry and Report.

17. We are now applying ourselves to separate from these Totals the Contingencies in the Political Department, and more especially to examine this Class of Charges in the North-western Provinces, where local Experience and Situation will facilitate Research; but we are hopeless of being able to effect much Good as regards the Bengal Contingencies; we cannot be expected to have any Familiarity with the Details of the Calcutta Customs, Salt, Opium, and Marine Departments, whilst the Organization and Circumstances in the Judicial and Revenue and several Branches of the General Department are so different from what are found in this Part of the Country, that without the Co-operation of Officers of Experience at the Presidency we should be slow to apply to the former Principles which we can unhesitatingly adopt in the latter.

18. But whilst we remit no Exertion in the Prosecution of the Course detailed above, we would take leave to point out a Method by which some immediate Reduction may be effected, and in the Enforcement of which there need be no Delay.

19. Contingent Disbursements are, of all others, those which most elude general Rules or fixed Principles. Their Amount is ever varying with the Necessities of the Moment,—the Temper of the disbursing, or the Activity of the controlling Officer. The First Cause may not admit of Regulation, but the Two latter are open to Influence and to Correction.

20. We would recommend that a Circular Letter be addressed from the Head of the Government to each disbursing and controlling Officer, pointing out the Importance of extreme Attention to this Subject, and enjoining the Observance of scrupulous Care in the Admission of each Item. We would hope that the Exertions of each Person, though in itself yielding a small Result, would together produce an Aggregate of some Importance in its Bearing on the public Expenditure.

21. We would only further observe, that if the Suggestion contained in the Conclusion of Paragraph 17 be approved, we would hope that we may have the Benefit of similar Co-operation at the Presidency in our Inquiries regarding Bengal Civil Salaries and Establishments.

We have, &c.

(Signed) T. H. Maddock.
F. Currie.
J. Thomason.
C. G. Mansell.
J. Stuart.

TABLE of Annual Contingencies in the Civil Department of Bengal and the North-western Provinces for 1841 as compared with 1830.

DEPARTMENTS.	1841. BENGAL.						1841. NORTH-WESTERN PROVINCES.							1830.
	Section Writing.	Deputation Allowance.	Travelling Charges.	Temporary Establishment.	Miscellaneous Contingencies.	Total Bengal Contingencies.	Section Writing.	Deputation Allowance.	Travelling Charges.	Temporary Establishments.	Miscellaneous Contingencies.	Total Contingencies of North-western Provinces.	Total Contingencies in each Department.	Total Contingencies in each Department.
													Co. Rs	*Co. Rs*
General (inclusive of Cabool)	2,65,613	19,256	21,540	56,055	10,29,412	13,92,146	92,925 included in temporary Establishment.	4,548	4,942	1,48,970	1,57,349	3,15,310	17,07,457	8,67,037
Judicial	-	99,881	3,595	1,26,354	8,34,350	10,64,180	-	1,42,271	13,349	3,40,070	8,21,844	13,17,534	23,81,713	15,71,008
Revenue	-	1,04,649	19,861	69,121	8,71,686	10,65,317	-	79,611	14,126	3,11,456	3,36,616	7,41,810	18,07,127	7,55,225
Customs	-	4,088	-	43,740	16,161	63,989	-	3,798	464	4,322	70,561	79,146	1,43,135	58,920
Salt	-	13,086	342	3,145	6,81,906	6,98,479	-	-	-	-	-	-	6,98,479	98,910
Opium	-	6,334	-	-	3,51,063	3,57,396	-	-	-	-	-	-	3,57,396	87,509
Marine (inclusive of China Advances)	-	-	-	-	-	6,67,098	-	-	-	-	-	-	6,67,098	2,96,077
Total ordinary Contingencies	2,65,613	2,47,564	45,338	2,98,415	37,84,578	53,08,605	-	2,30,228	32,881	8,04,818	13,86,370	24,53,800	77,62,405	37,34,687
Cabool	-	16,372	9,798	15,164	5,97,163	6,38,500	-	-	-	-	-	-	6,38,500	—
China Advances	-	-	-	-	-	24,88,750	-	-	-	-	-	-	24,88,750	—
Total extraordinary Contingencies	-	16,372	9,798	15,164	5,97,163	31,27,250	-	-	-	-	-	-	31,27,250	—
Grand Total	2,65,613	2,63,936	55,136	3,13,579	43,81,741	84,35,855	92,925 included in temporary Establishment.	2,30,228	32,881	804,818	13,86,370	24,53,800	108,89,655	37,34,687

No. 3.

(No. 47.)

REPORT of ALLAHABAD FINANCE COMMITTEE, dated 1842, with ENCLOSURES.

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The GOVERNOR GENERAL to the COURT of DIRECTORS.

The Governor General to The Court of Directors.

(No. 2. of 1843.)

Financial Department, Camp, Dehlee, the 17th February 1843.

To the Honourable the Court of Directors of the Honourable the East India Company.

Honourable Sirs, Camp, Dehlee, 17th February 1843.

1. I have the Honour to forward, for the Information of your Honourable Court, Transcripts of a Letter* received from the late Lieutenant Governor of the North-western Provinces, containing his Honour's Views on the Second Report of the Bengal Finance Committee.

* Letter from the Secretary to the Government of the N. W. Provinces, dated 4th October 1842. No. 52.

2. The Delay in despatching Copies of this Communication arose from my having awaited the Receipt of Letters from the Presidency expressive of the Opinions of the Honourable the President of the Council of India in Council on the Subject, which have been since recorded. But as these will in the usual Course be communicated to your Honourable Court direct from Calcutta, I lose no Time in transmitting Copies of Mr. Robertson's Letter already alluded to.

I have, &c.
(Signed) ELLENBOROUGH.

R. N. C. Hamilton to T. H. Maddock, Esq.

The Secretary to the Government, N. W. Provinces, Agra, to T. H. Maddock, Esq., Secretary to the Government of India with the Governor General, Head Quarters, Simla.

(No. 52. of 1842.)

Financial Department, 4th October 1842.

Sir, 4th October 1842.

1. I am desired to acknowledge the Receipt of your Letter dated the 29th instant, enclosing a Copy of the Second Report of the Bengal Finance Committee, and conveying the Desire of the Right Honourable the Governor General to have the Sentiments of the Lieutenant Governor thereon.

2. The Lieutenant Governor desires me to express his entire Concurrence in the Mode in which the Committee have treated the Subject, in their avoiding any organic Changes in the Constitution and Framework of the Service, as it now is constituted.

3. The Reduction of the Number of Judges of the Court of Sudder Dewanny Adawlut from Four to Three, noticed in Paragraph 10, has already been effected. His Honour concurs in the Propriety of discontinuing the Allowance to the Secretary to Board of Revenue for superintending the Survey Department, so soon as the Work shall have been completed, and in fixing the future Salary of the Secretary to the Board at 2,000 Rupees per Mensem, that being the Salary attached to the Office of Register to Sudder Dewanny Adawlut.

4. In respect to the Appointment of Special Commissioners at Agra and Meerut, the Lieutenant Governor is of opinion that they should be declared to cease and determine on the 1st January 1844, or at an earlier Date, should the Cases before the Court be disposed of.

5. To enable the Government to put in Train the gradual Extinction of these Offices, I am desired to suggest, that a Power be invested in the local Government to declare that the Appeals from any District shall be tried by the Civil Courts of that District, under the Rules in force for Special Commissioners, and that all Cases on the Files of the Special Commissioners on the 1st January 1844 shall be transferred for Decision to the Civil Judges of the District in which the Lands may be situated.

6. The Abolition of the additional Judge in Bundlecund has already been contemplated by the Lieutenant Governor, and the additional Salary drawn by Mr. Fraser will cease on his Transfer to another Appointment.

7. The Lieutenant Governor quite agrees with the Committee in their Remarks on the Inexpediency of altering the present Number of Judges, and in apportioning a Salary of 2,500 Rupees per Mensem to the Office of Judge.

8. His Honour would beg to draw the Attention of the Governor General to the Extent of Duties in the Province of Rohilcund, comprising the Districts of Bareilly, Shajehunpoor, Buduon, and Pillibheet. The Sudder Court at Allahabad has already recorded an Opinion on the Necessity for a Second Judge, to enable the Civil and Sessions Duties to be adequately and regularly performed, considering the general Character of the Inhabitants, the Necessity for holding Gaol Deliveries at Bareilly, Shujehanpoor, and Baduon, the Absence from the Sudder Station the Circuit involves, and the Fact that Nine Moonsiffs Courts have to be narrowly supervised. His Honour trusts that on reducing the Salary of Mr. Cowell to 2,500 Rupees, a Second Judge at Bareilly may be authorized on a Salary of 2,000 Rupees per Mensem; the Sanction to this Appointment being considered open to Reconsideration on the 1st January 1844. To show the Extent of the Duties in the several Judgeships in the North-western Provinces which devolve on the Judge in superintending and controlling the Moonsiffs subordinate to each Court, a Statement is appended, by which it will appear that the Duties which devolved on the Judges in Rohilcund (Moradabad and Bareilly, Twenty Moonsiffs, by whom 6,820 Cases were decided,) in 1841 nearly equal those performed by the Judges of Goruckpoor, Ghazeepoor, Azimghur, Jounpoor, and Mirzapoor, under whom were Twenty-five Moonsiffs who decided 7,113 Cases.

9. It

9. It is only a deep Sense of the Inexpediency of disturbing the present System in any material Degree which induces his Honour to acquiesce in the Continuance of the Union in the same Individual of the Offices of Magistrate and Collector. Independently of the Difficulty of any Officer with Two Duties to discharge avoiding to give an undue Proportion of his Time to one or other, there is an Incompatibility in the very Functions of a Collector of Revenue and those of a Magistrate which seems to render this Union inexpedient. So long, however, as the Office is continued on its present Footing, the Amount of Salary, 2,000 Rupees per Mensem, fixed by the Committee, appears a fair and sufficient Remuneration.

10. On the Vacancy by Colonel Young's Removal or Promotion being declared, the Lieutenant Governor considers the Proposal to place the Deyrah Dhoon under a joint Magistrate on 1,000 Rupees very proper. His Honour desires me to observe, that the Political Charge of Gurhwal should be re-attached to Kumaon, and placed under the Commissioner of that District. This Arrangement is desired by the Raja of Teree, and it is understood would be acceptable to the People.

11. The proposed remodelling of the Custom Department is, with a slight Modification in regard to Agra, entirely approved.

12. The Lieutenant Governor would suggest that the Appointment at Agra be an independent One, to be held by a covenanted Officer, and that the Salary attached to it be 1,000 Rupees. His Honour urges this Modification from a Conviction that the Duties at that Station are of a Nature which should be intrusted to a covenanted Servant of the Government. The constant References with the Durbars of Native Courts, the Traffic which comes from independent States, and the numerous Questions which arise with Strangers to our Rules, require the Presence of a responsible Officer to decide at once. A Reference to Dehli would involve great Loss to Parties and much public Inconvenience; and as this Modification could be effected without increasing the total Cost which the Committee propose, the Lieutenant Governor trusts it will be favourably considered by his Lordship. The Annexation of Allahabad to Mirzapoor is concurred in by the Lieutenant Governor, who would fix the Salary of the Mirzapoor Office at 2,000, leaving that at Dehli at 2,500, and having an Officer on 500 at Allahabad.

13. On the Remarks regarding Joint Magistrates and Deputy Collectors, the Lieutenant Governor desires me to observe, that for a few Months the Office of Joint Magistrate and Deputy Collector at Rohtuck was suspended; but on the earnest Application of the People, and referring to the Character of the Inhabitants of that Part of the Country, together with the decided Opinion of the local Officers in favour of the Office, it was found expedient to continue it. As, however, the Duties at Dehli may, now that the Settlements are completed, and a Deputy Collector allowed for the Treasury, be discharged by a Magistrate, with an Assistant, the Lieutenant Governor would suggest, rather than the Office be abolished, that the Joint Magistrate at Dehli be ordinarily stationed at Rohtuck, an Arrangement which will not entail any Expense, and be very conducive to the Peace and good Order of that Part of the Country.

14. I am directed to add, that by the Employment of Mr. G. H. M. Alexander on Deputation, without giving to him any extra Allowance, there has not been so great an Expense as seems to have been considered. Mr. Williams is still employed on his Salary as Joint Magistrate and Deputy Collector of Pillibheet, officiating for Colonel Young in Dehra Dhoon. Both these Officers will be provided for on the First Opportunity.

15. The future Salary of the Superintendent of the Bhutta Territory may be 1,000 Rupees, but it is hardly a sufficient Remuneration for such a Charge as that of the Bhutty Country, involving, as it does, a Residence in a dreary and far from healthy Region, and the Maintenance of Establishments to admit of moving from Point to Point on any Occasion of an Inroad by the lawless Inhabitants of the neighbouring States, or other Interruption to the important Line of Traffic running through that Jurisdiction from Dehli towards Bahawulpoor. The Lieutenant Governor would add 250 Rupees as a travelling Allowance to the Salary of 1,000 Rupees allotted to the Office by the Committee.

R. N. C. Hamilton to T. H. Maddock, Esq.

16. The Lieutenant Governor concurs in the Observation of Committee regarding the Number of Assistants necessary for the N.W. Provinces being not less than Thirty.

17. The Operations in the Settlement Department have been nearly brought to a Close, and it has been his Honour's Desire to absorb the Officers into their proper Grades as Opportunities offered. The Lieutenant Governor, entertaining the Opinion that additional Allowances given to the Officers in this Department should only be enjoyed whilst actually employed on the special Duty, has on all recent Occasions expressly recorded that the additional Salary should cease with the Duties for which it was granted. This Course will be invariably carried out as any Occasion may arise.

18. His Honour coincides in the Views of the Committee regarding the Number of Principal Sudder Ameens, Sudder Ameens, and Moonsiffs. The Change in the Dehli Territory alluded to in Para. 52. is too recent to admit of a decided Opinion being formed. His Honour apprehends some Aid will be required to the Four Moonsiffs substituted for Four Sudder Ameens, but the necessary Assistance can be afforded without any additional Cost.

19. His Honour considers the proposed Arrangements regarding the Number and Distribution of uncovenanted Deputy Collectors judicious. In respect to investing this Class of Officers with magisterial Powers, the Lieutenant Governor has some Hesitation, conceiving all the Objections to the Union of Fiscal and Police Powers to possess full Force in regard to these Officers. The Lieutenant Governor would suggest that the local Government might be empowered, in special Cases, on the Recommendation of the Commissioner and Nizamut Adawlut, to invest a Deputy Collector with the Powers of an Assistant to a Magistrate. Such a Measure might pave the Way to the more extensive Introduction of the System, should it be found practically to answer.

20. Of the Appointments noted in the Margin, One, that at Benares, may be immediately abolished, should his Lordship deem it expedient to vest the agency in Major Carpenter. Arrangements are now under Consideration for the final Discontinuance of that at Meerut and Dehli; and Mr. J. S. Clarke is at present acting for Mr. Begbie, who is Acting Commissioner during the Absence on Leave of Mr. France.

Officiating Judge at Benares.
Officiating Judge at Meerut and Dehli.
Officiating Judge at Bareilly.
Officiating Magistrate and Collector at Cawnpoor.

21. For Bareilly an Arrangement has already been proposed; and as regards Cawnpoor, the Lieutenant Governor can only observe, that no serious Evil has resulted, under his Observation, from the Distribution of Duties alluded to in Para. 68. of the Committee's Report, and which he found in force on taking charge of the Government of these Provinces.

22. In the Recommendation of the Committee as noted in Para. 62. the Lieutenant Governor entirely concurs, and would suggest that a Resolution embodying its Terms be passed by the Right Honourable the Governor General, and notified for general Information and Observance.

23. The Reductions noticed in Paras. 67. and 68. will be carried into effect from any Date the Right Honourable the Governor General may determine, and those in Para. 69. as his Lordship may direct.

I have, &c.

(Signed) R. N. C. HAMILTON,
Secretary to the Governor, N. W. P.

STATEMENT alluded to in Paragraph 8. of the foregoing Letter.

R. N. C. Hamilton to T. H. Maddock, Esq.

DISTRICT	Number of Moonsiffs.	Number of Cases decided in 1841.	—
Dehli	7	2,753	
Seharunpore	5	2,768	
Meerut	7	2,676	
Allyghur	7	2,578	
Moradabad	10	3,499	Rohilcund.
Bareilly	9	3,121	
Agra	5	1,926	
Furruckabad	6	2,344	
Mynporree	5	1,338	
Cawnpoor	5	1,510	
Futtehpoor	3	809	
Bundlecund	3	784	
Allahabad	4	1,279	
Goruckpooor	10	2,880	
Azunghur	4	683	
Jonupoor	3	969	
Mirzapoor	3	834	
Benares	5	1,384	
Ghazeepoor	5	1,747	

(Signed) R. N. C. HAMILTON,
Secretary to the Government, N. W. P.

The Hon. W. W. BIRD and WM. CASEMENT Esquire to the Honourable the COURT OF DIRECTORS of the East India Company.

The Hon. W. W. Bird and Wm. Casement, Esquire, to The Court of Directors.

(No. 17. of 1843.)

Financial Department, 8th March 1843.

Honourable Sirs, Fort William, 8th March 1843.

We have the Honour to transmit, for the Information of your Honourable Court, Copies of Papers having reference to the Second Report of the Bengal Finance Committee, and which would have been submitted to your Honourable Court at an earlier Period but for the Impression that we should have been favoured with the Sentiments of the Right Honourable the Governor General on the Opinions expressed in the Minutes recorded on our Proceedings in reference to the Report in question. His Lordship having addressed your Honourable Court on the Subject, we now hasten to submit Transcripts of the Minutes adverted to to your Honourable Court without further Loss of Time.

We have, &c.

(Signed) W. W. BIRD.
WM. CASEMENT.

The Right Honourable the GOVERNOR GENERAL OF INDIA to the Honourable W. W. BIRD, President in Council, Fort William.

The Governor General to the Hon. W. W. Bird.

(No. — of 1842.)

Financial Department, 24th September 1842.

Honourable Sir, Simlah, 24th September 1842.

I have the Honour to transmit to you, for the Information of yourself and of my Colleagues in the Council, the Second Report of the Bengal Finance Committee, dated the 17th of August, but only placed in my Hands since my Arrival at this Place.

I beg to express my Hope that your Honour and my other Colleagues will have the goodness to give your early Attention to this Report.

I concur generally in the Recommendations of the Committee; but your practical Knowledge and Experience may possibly suggest to you Errors or Deficiencies therein, of which, if such should in your Opinion exist, I should be glad to be informed. As far as your Honour and my Colleagues may concur in the Recommendations offered, I think it would be desirable at once to intimate such Concurrence to the Lieutenant Governor of the North-western Provinces, with Directions that the proposed Reductions should be carried into effect.

I have communicated the Report of the Committee to the Lieutenant Governor, with the Expression of my Desire that he will be good enough to offer any Observations which may occur to him upon it, at his earliest Convenience.

I have, &c.

(Signed) ELLENBOROUGH.

Appendix A.

Statement showing the Number of Local Officers, Covenanted and Uncovenanted, in

District.	Commissioners.		Judges.		Magistrates.		Collectors.		Collectors of Customs.		Deputy Collectors.	
	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.
		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.
Agra	1	3,500	1	2,500	–	–	1	2,500	1	3,989	–	–
Etawah, including Belah	–	–	–	–	–	–	–	–	–	–	–	–
Furruckabad	1	3,500	1	2,500	–	–	1	2,500	–	–	–	–
Muttra	–	–	–	–	–	–	1	1,800	–	–	–	–
Mynpooree, called Etawah in the Books	–	–	1	2,613	–	–	1	2,100	–	–	–	–
Allahabad	1	3,500	1	2,500	–	–	1	2,500	1	2,100	1	1,000
Banda	–	–	1	2,500	–	–	1	2,100	–	–	1	1,000
Cawnpoor	–	–	1	2,500	1	1,600	1	2,772	–	–	–	–
Futtehpoor	–	–	1	2,500	–	–	1	2,500	–	–	–	–
Hameerpoor	1	3,657	1	2,500	–	–	1	2,100	–	–	–	–
Bareilly	1	3,500	3	10,450	–	–	1	2,662	–	–	1	1,000
Bijnour	–	–	–	–	–	–	–	–	–	–	–	–
Budaon	–	–	–	–	–	–	1	2,500	–	–	–	–
Kumaon	1	3,637	–	–	–	–	–	–	–	–	–	–
Pillibheet	–	–	–	–	–	–	–	–	–	–	–	–
Shahjehanpoor	–	–	–	–	–	–	1	2,500	–	–	–	–
Moradabad	1	3,500	1	2,500	–	–	1	2,100	–	–	–	–
Benares	1	3,733	4	12,520	1	1,600	1	2,500	–	–	–	–
Azimgurh	–	–	–	–	–	–	–	–	–	–	1	1,600
Ghazeepoor	–	–	1	2,500	–	–	1	2,507	1	800	–	–
Goruckpoor	1	3,500	1	2,500	1	2,100	1	2,350	–	–	–	–
Jounpoor	–	–	1	2,500	1	1,600	1	1,250	–	–	–	–
Mirzapoor	–	–	1	2,500	–	–	–	–	1	3,919	–	–
Delhi	1	4,354	1	3,000	–	–	–	–	–	–	–	–
Goorgaon	–	–	–	–	–	–	1	2,100	–	–	–	–
Hurriana	–	–	–	–	–	–	1	1,600	–	–	–	–
Paniput	–	–	–	–	–	–	1	2,502	–	–	–	–
Rohtuck	–	–	–	–	–	–	1	1,600	–	–	–	–
Meerut	1	3,657	1	2,613	–	–	1	2,500	–	–	1	1,000
Bolundshuhur	–	–	–	–	–	–	1	2,500	–	–	–	–
Dehra Dhoon	–	–	–	–	–	–	–	–	–	–	–	–
Moozuffernugger	–	–	–	–	–	–	1	2,100	–	–	–	–
Seharunpoor	–	–	1	2,500	–	–	1	2,135	–	–	–	–
Allyghur	–	–	1	2,100	–	–	1	1,600	–	–	–	–
Ajmeer	1	3,000	–	–	–	–	–	–	–	–	–	–
Saugor and Nerbudda Territories	1	4,167	–	–	–	–	7	9,357	–	–	–	–
Bhuttee States	–	–	–	–	–	–	–	–	–	–	–	–
Total	13	46,205	24	65,796	4	6,900	33	67,035	4	10,800	5	5,600

Of these the following Offices were vacant, but the Salaries are included in the Civil Auditor's List:—

	Salaries.	
1. Cawnpore Magistrate's	1,600	Rupees, filled up in 1831.
1. Belah Joint Magistrate's	2,100	" "
1. Hameerpore Judge's	2,500	" "
1. Seharunpore Register's	600	" "
	6,800	
1. Jounpore Registers	732	Rupees, not filled up in 1831.
1. Etawah Registers	732	" "
1. Furruckabad Register's	700	" "
1. Banda Register's	733	" "
	2,896	
Eight vacant Offices	9,686	Rupees Salary.

The Cawnpore Collectorship of Customs was also vacant, and filled up again in 1831, on a Salary of Rs. 1,000 per Month, but this Salary does not appear in the Civil Auditor's Books for 1830.

APPENDIX A.

the NORTH-WESTERN PROVINCES, and their SALARIES, as they stood on 1st May 1830.

Joint Magistrates.		Registers.		Deputy Collectors of Customs.		Assistant.		Sudder Ameens.		DISTRICT,
No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	
	Rupees.		Rupees.		Rupees.		Rupees.		Rupees.	
–	–	1	600	–	–	2	800	2	200	Agra.
2	3,700	–	–	–	–	–	–	–	–	Etawah, including Belah.
–	–	1	700	1	1,306	3	1,500	3	300	Furruckabad.
–	–	–	–	–	–	–	–	–	–	Muttra.
–	–	1	732	–	–	–	–	2	200	Mynpooree, called Etawah in the Books.
–	–	1	700	–	–	2	800	3	340	Allahabad.
–	–	1	732	–	–	–	–	2	200	Banda.
–	–	1	627	–	–	1	400	4	540	Cawnpoor.
–	–	–	–	–	–	–	–	3	300	Futtehpoor.
–	–	–	–	–	–	3	1,213	2	200	Hameerpoor.
–	–	–	–	–	–	3	1,200	3	340	Bareilly.
1	2,100	–	–	–	–	1	400	–	–	Bijnour.
–	–	–	–	–	–	–	–	–	–	Budaon.
–	–	–	–	–	–	2	*m* 700	–	–	Kumaon.
1	1,697	–	–	–	–	1	400	–	–	Pillibheet.
–	–	1	1,000	–	–	2	800	–	–	Shahjehanpoor.
–	–	1	700	–	–	3	1,200	3	300	Moradabad.
–	–	1	700	1	1,000	1	400	3	300	Benares.
–	–	1	1,000	–	–	1	400	–	–	Azimgurh.
–	–	1	731	–	–	2	818	3	340	Ghazeepoor.
–	–	1	732	–	–	4	2,400	2	240	Goruckpoor.
–	–	1	732	–	–	2	800	2	200	Jounpoor.
–	–	1	600	–	–	2	800	2	200	Mirzapoor.
–	–	–	–	–	–	4	1,700	–	–	Delhi.
–	–	–	–	–	–	–	–	–	–	Goorgaon.
–	–	–	–	–	–	–	–	–	–	Hurriana.
–	–	–	–	–	–	–	–	–	–	Paniput.
–	–	–	–	–	–	–	–	–	–	Rohtuck.
–	–	1	700	–	–	3	1,200	2	200	Meerut.
1	1,600	–	–	–	–	1	400	–	–	Bolundshuhur.
–	–	–	–	–	–	1	*m* 500	–	–	Dehra Dhoon.
1	600	–	–	–	–	2	800	–	–	Moozuffernugger.
–	–	1	600	–	–	3	1,500	2	200	Seharunpoor.
–	–	1	700	–	–	3	1,114	3	400	Allyghur.
–	–	–	–	–	–	1	627	–	–	Ajmeer.
–	–	–	–	–	–	4	2,800	5	500	Saugor and Nerbudda Territories.
–	–	–	–	–	–	–	–	–	–	Bhuttee States.
6	9,697	17	12,286	2	2,306	57	25,672	51	5,500	Total.

The Four Assistants under the Head of Delhi are those inserted in the Civil Branch of the General Department in the Civil Auditor's Books. If the Salaries of Seven Assistants under the Delhi Residency be added to the above, the Sum will be Rs. 5,050.

Appendix B.

Statement showing the Number of Local Officers, Covenanted and Uncovenanted, in

DISTRICTS.	Commissioners.		Judges.		Magistrates and Collectors.		Collectors of Customs.		Joint Magistrates and Deputy Collectors.		Deputy Collectors of Customs.	
	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.
		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.
Agra	1	3,167	1	2,500	1	2,250	1	2,000	1	1,000	–	–
Etawa	–	–	–	–	1	2,250	–	–	–	–	–	–
Furruckabad	–	–	1	2,500	1	2,250	–	–	1	1,000	–	–
Muttra	–	–	–	–	1	2,333	–	–	1	1,000	1	400
Mynpooree	–	–	1	2,500	1	2,250	–	–	1	1,000	–	–
Allahabad	1	3,167	1	2,500	1	2,250	1	2,000	1	1,000	–	–
Banda	–	–	2	4,667	1	2,250	–	–	–	–	–	–
Cawnpoor	–	–	1	2,500	1	2,677	–	–	1	1,000	–	–
Futtehpoor	–	–	1	2,500	1	2,250	–	–	–	–	–	–
Hameerpoor	–	–	–	–	1	2,250	–	–	1	1,000	1	400
Bareilly	*1	2,750	1	4,200	1	2,250	–	–	1	1,000	–	–
Bijnour	–	–	–	–	1	2,250	–	–	1	1,000	–	–
Budaon	–	–	–	–	1	2,250	–	–	–	–	–	–
Kumaon	1	2,000	–	–	–	–	–	–	*c*2	1,700	–	–
Pillibheet	–	–	–	–	–	–	–	–	1	1,000	–	–
Shahjehanpoor	–	–	–	–	1	2,250	–	–	–	–	–	–
Moradabad	–	–	1	2,500	1	2,250	–	–	1	1,000	–	–
Benares	1	3,167	1	2,500	1	2,250	–	–	1	1,000	–	–
Azimgurh	–	–	1	2,500	1	2,250	–	–	–	–	–	–
Ghazeepoor	–	–	1	2,500	1	2,250	–	–	1	1,000	–	–
Goruckpoor	–	–	1	2,500	1	2,250	–	–	1	1,000	–	–
Jounpoor	–	–	1	2,500	1	2,250	–	–	1	1,000	–	–
Mirzapoor	–	–	1	2,500	1	2,250	1	2,000	1	1,000	–	–
Delhi	1	3,167	1	2,500	1	2,250	1	2,500	1	1,000	1	400
Goorgaon	–	–	–	–	1	2,250	–	–	–	–	–	–
Hurriana	–	–	–	–	1	2,250	–	–	–	–	1	500
Paniput	–	–	–	–	1	2,250	–	–	–	–	–	–
Rohtuck	–	–	–	–	–	–	–	–	1	1,500	–	–
Meerut	2	6,417	1	2,500	1	2,250	–	–	1	1,000	–	–
Bolundshuhur	–	–	–	–	1	2,250	–	–	1	1,000	–	–
Dehra Dhoon	–	–	–	–	*a*1	500	–	–	–	–	–	–
Moozuffernugger	–	–	–	–	1	2,250	–	–	–	–	–	–
Saharunpoor	–	–	1	2,500	1	2,250	–	–	1	1,000	1	400
Allyghur	–	–	1	2,500	1	2,250	–	–	1	1,000	–	–
Ajmere	–	–	–	–	–	–	–	–	*d*1	1,000	–	–
Saugor and Nerbudda	1	3,667	–	–	*b*3	6,000	–	–	*e*3	3,000	–	–
Bhuttee States	–	–	–	–	–	–	–	–	*f*1	1,500	–	–
Total	9	27,502	20	51,367	34	74,760	4	8,500	29	29,700	5	2,100

a This is a Military Officer - - - - 1
b Of these, One is a Military Officer - - - 1
c Of these, One is a Military Officer - - - 1
d This is a Military Officer - - - - 1
e These are Military Officers - - - - 3
f This is a Military Officer - - - - 1
g This is a Military Officer - - - - 1
h This is a Military Officer - - - - 1
i These are Military Officers - - - - 7

In all - - 17

Appendix B.

the North-western Provinces, and their Salaries, as they stood on the 1st May 1841.

Assistant.		Settlement Officers.		Resumption Officers.		Pr. Sudder Ameens.		Sudder Ameens.		Moonsiffs.		Deputy Collectors, Regn. IX.		DISTRICTS.
No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	
	Rupees.		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.	
1	400	1	1,500	–	–	1	400	1	250	4	450	2	500	Agra.
–	–	1	2,000	–	–	–	–	–	–	–	–	3	1,200	Etawah.
–	–	–	–	–	–	1	400	–	–	6	700	2	500	Furruckabad.
–	–	–	–	–	–	–	–	–	–	–	–	1	250	Muttra.
–	–	–	–	–	–	1	600	–	–	5	550	2	600	Mynpooree.
–	–	1	1,500	–	–	1	400	1	250	4	‖510	1	350	Allahabad.
–	–	2	2,700	–	–	1	400	–	–	3	300	1	350	Banda.
–	–	–	–	–	–	1	400	1	250	5	550	2	750	Cawnpoor.
–	–	–	–	–	–	1	400	–	–	3	350	2	700	Futtehpoor.
–	–	–	–	–	–	–	–	–	–	–	–	2	600	Hamerpoor.
2	800	–	–	1	1,000	1	600	1	250	2	200	1	350	Bareilly.
–	–	–	–	–	–	–	–	–	–	–	–	1	250	Bijnour.
–	–	1	700	–	–	–	–	–	–	3	350	–	–	Budaon.
*g*1	400	–	–	–	–	2	200	–	–	2	§100	1	150	Kumaon.
–	–	1	1,000	–	–	–	–	–	–	1	100	–	–	Pillibheet.
1	400	–	–	–	–	–	–	–	–	2	200	1	250	Shahjehanpoor.
–	–	1	1,500	1	1,000	1	400	2	500	10	1,100	1	250	Moradabad.
2	800	4	3,700	–	–	2	1,000	–	–	5	550	1	250	Benares.
1	400	–	–	–	–	1	600	1	250	3	350	1	350	Azimgurh.
1	400	–	–	–	–	1	600	–	–	5	550	2	500	Ghazeepoor.
–	–	1	1,000	–	–	2	800	1	†150	10	1,050	2	600	Goruckpoor.
1	400	–	–	–	–	1	400	1	250	4	400	1	250	Jounpoor.
–	–	–	–	–	–	2	800	–	–	3	350	2	750	Mirzapoor.
*u*2	700	–	–	–	–	1	600	2	500	2	200	1	250	Delhi.
–	–	–	–	–	–	–	–	1	250	–	–	–	–	Goorgaon.
1	400	–	–	–	–	–	–	1	250	–	–	1	250	Hurriana.
–	–	1	1,000	–	–	–	–	1	250	–	–	1	250	Paniput.
–	–	–	–	–	–	–	–	1	250	–	–	–	–	Rohtuck.
2	800	–	–	1	1,000	2	800	–	–	6	700	2	600	Meerut.
–	–	–	–	–	–	–	–	–	–	1	100	1	400	Bolundshuhur.
*h*1	150	–	–	–	–	–	–	–	–	–	–	–	–	Dehra Dhoon.
–	–	–	–	–	–	–	–	–	–	–	–	2	600	Moozuffernugger.
–	–	1	2,000	–	–	1	400	–	–	5	550	–	–	Seharunpoor.
–	–	–	–	1	1,000	1	400	–	–	7	800	1	400	Allyghur.
–	–	–	–	–	–	–	–	2	‡400	–	–	–	–	Ajmere.
*i*7	4,200	–	–	–	–	–	–	6	1,500	–	–	1	350	Sangor and Nerbudda.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	Bhuttee States.
23	10,250	15	18,600	4	4,000	25	10,600	23	5,550	101	11,060	42	12,850	Total.

The Uncovenanted are as follows:—

The Deputy Collectors of Customs	5
One of the Officers marked *u* in the Column of Assistants	1
Principal Sudder Ameens	25
Sudder Ameens	23
Moonsiffs	101
Deputy Collectors under Regn. IX.	42
Total	197

* The Commissioner of Bareilly not having joined his Appointment, the full Salary (Rs. 3,166. 10. 8.) does not appear in the Civil Auditor's Books.

† He gets 100 more as Law Officer.

‡ The Books give 300 and 200 Rupees, without details of Establishment.

‖ One of these Moonsiffs draws a personal Allowance of 60 Rupees.

§ The Civil Auditor's Books (General Department) give 70 Rupees each for Salary and Establishment.

Appendix C.

Statement showing the Number of Local Officers, Covenanted and

DISTRICTS.	Commissioners.		Judges.		Magistrates and Collectors.		Collectors of Customs.		Joint Magistrates and Deputy Collectors.		Deputy Collectors of Customs.	
	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.
		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.
Agra	2	6,167	1	2,500	1	2,000	–	–	1	1,000	1	–
Etawa	–	–	–	–	1	2,000	–	–	–	–	–	–
Furruckabad	–	–	1	2,500	1	2,000	–	–	1	1,000	–	–
Muttra	–	–	–	–	1	2,000	–	–	1	1,000	1	–
Mynpooree	–	–	1	2,500	1	2,000	–	–	1	1,000	–	–
Allahabad	1	3,167	1	2,500	1	2,000	–	–	1	1,000	1	–
Banda	–	–	1	2,500	1	2,000	–	–	–	–	–	–
Cawnpore	–	–	1	2,500	1	2,000	–	–	1	1,000	–	–
Futtehpore	–	–	1	2,500	1	2,000	–	–	–	–	–	–
Hameerpore	–	–	–	–	1	2,000	–	–	1	1,000	1	–
Bareilly	1	3,167	1	2,500	1	2,000	–	–	1	1,000	–	–
Bijnour	–	–	–	–	1	2,000	–	–	1	1,000	–	–
Budaon	–	–	–	–	1	2,000	–	–	–	–	–	–
Kumaon	1	2,000	–	–	1	2,000	–	–	2	1,400	–	4 on 400.
Pillibheet	–	–	–	–	–	–	–	–	–	–	–	
Shahjehanpore	–	–	–	–	–	–	–	–	–	–	–	
Moradabad	–	–	1	2,500	1	2,000	–	–	1	1,000	–	
Benares	1	3,167	1	2,500	1	2,000	–	–	1	1,000	–	2 on 500
Azimgurh	–	–	1	2,500	1	2,000	–	–	–	–	–	
Ghazeepore	–	–	1	2,500	1	2,000	–	–	1	1,000	–	
Goruckpore	–	–	1	2,500	1	2,000	–	–	1	1,000	–	
Jounpoor	–	–	1	2,500	1	2,000	–	–	1	1,000	–	2 on 600
Mirzapoor	–	–	1	2,500	1	2,000	1	2,500	1	1,000	1	
Delhie	1	3,167	1	2,500	1	2,000	1	2,500	1	1,000	1	–
Goorgaon	–	–	–	–	1	2,000	–	–	–	–	–	–
Hurriana	–	–	–	–	1	2,000	–	–	–	–	1	–
Paniput	–	–	–	–	1	2,000	–	–	–	–	–	–
Rohtuck	–	–	–	–	–	–	–	–	–	–	–	–
Meerut	2	6,417	1	2,500	1	2,000	–	–	1	1,000	–	–
Boolundshuhur	–	–	–	–	1	2,000	–	–	1	1,000	–	–
Dehra Dhoon	–	–	–	–	–	–	–	–	1	1,000	–	–
Moozuffernuggur	–	–	–	–	1	2,000	–	–	–	–	–	–
Seharunpore	–	–	1	2,500	1	2,000	–	–	1	1,000	1	–
Allyghur	–	–	1	2,500	1	2,000	–	–	1	1,000	–	–
Ajmere	–	–	–	–	–	–	–	–	1	1,000	–	–
Saugor and Nerbudda	1	3,167	–	–	3	6,000	–	–	3	3,000	–	–
Bhuttee Territory	–	–	–	–	–	–	–	–	1	1,000	–	–
Total	10	30,419	19	47,500	33	66,000	2	5,000	28	27,400	8	3,800

Appendix C.

Uncovenanted, in the North-western Provinces, and their Salaries, as proposed.

Assistants.		Pr. Sudder Ameens.		Sudder Ameens.		Moonsiffs.		Deputy Collectors, Reg. IX.		DISTRICTS.
No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	
	Rupees.		Rupees.		Rupees.		Rupees.		Rupees.	
3	1,200	1	400	1	250	4	450	2	–	Agra.
1	400	–	–	–	–	–	–	1	–	Etawa.
–	–	1	400	–	–	6	700	2	–	Furruckabad.
–	–	–	–	–	–	–	–	1	–	Muttra.
–	–	1	600	–	–	5	550	1	–	Mynpooree.
3	1,200	1	400	1	250	4	450	2	–	Allahabad.
1	400	1	400	–	–	3	300	1	–	Banda.
–	–	1	400	1	250	5	550	2	–	Cawnpore.
1	400	1	400	–	–	3	350	1	–	Futtehpore.
–	–	–	–	–	–	–	–	1	–	Hameerpore.
3	1,200	1	600	1	250	8	850	2	–	Bareilly.
–	–	–	–	–	–	–	–	1	–	Bignour.
1	400	–	–	–	–	–	–	1	–	Budaon.
1	400	2	200	–	–	2	100	1		Kumaon.
–	–	–	–	–	–	–	–	–		Pillibheet.
1	400	–	–	–	–	–	–	1		Shahjehanpore.
–	–	1	400	2	500	10	1,100	1		Moradabad.
3	1,200	2	1,000	–	–	5	550	2		Benares.
1	400	1	600	1	250	3	350	1		Azimgurh.
–	–	1	600	–	–	5	550	1		Ghazeepore.
–	–	2	800	1	250	10	1,050	2		Goruckpore.
–	–	1	400	1	250	4	400	1		Jounpore.
–	–	2	800	–	–	3	350	1		Mirzapore.
3	1,200	1	600	2	500	6	650	2		Delhie.
–	–	–	–	–	–	–	–	1	–	Goorgaon.
1	400	–	–	–	–	–	–	1	–	Hurriana.
–	–	–	–	–	–	–	–	2	–	Paniput.
–	–	–	–	–	–	–	–	–	–	Rohtuck.
3	1,200	1	400	–	–	7	800	2	–	Meerut.
–	–	–	–	–	–	–	–	1	–	Boolundshuhur.
–	–	–	–	–	–	–	–	1	–	Dehra Dhoore.
1	400	–	–	–	–	–	–	1	–	Moozuffernugger.
–	–	1	400	–	–	5	550	1	–	Seharunpore.
–	–	1	400	–	–	7	800	1	–	Allyghur.
–	–	–	–	2	400	–	–	1	–	Ajmeer.
3	1,200	–	–	6	1,500	–	–	4	–	Saugor and Nerbudda.
–	–	–	–	–	–	–	–	1	–	Bhuttee Territory.
30	12,000	24	10,200	19	4,650	105	11,450	48	15,600	Total.

12 on 450, 12 on 350, and 24 on 250.

The Committee of Finance to The Governor General.

The COMMITTEE of FINANCE for the Presidency of Bengal to the Right Honourable Lord ELLENBOROUGH, Governor General of India, &c. &c.

(No. 2.)

Allahabad, 17th August 1842.

My Lord,

1. We propose to lay before your Lordship the Result of our Inquiries into Civil Salaries in the Judicial Revenue and Customs Departments in the North Western Provinces.

2. Under the Head of Civil Salaries we include the Salaries of all Officers, covenanted or uncovenanted, to whom is committed the Administration of the System in these Departments, and of them only. Our Classification, therefore, will differ from that of the Civil Auditor; for we exclude from this Head the Civil Surgeons, Assistant Surgeons, and Survey Officers, whom he includes under it, and we bring under this Denomination the Principal Sudder Ameen, Sudder Ameens, Moonsiffs, and Deputy Collectors under Regulation IX., 1833, all of whom in the Civil Auditor's Books are comprised under the Head of Establishment.

3. We conceive the Distinction we have assumed to be in itself the more correct, and we find its Adoption necessary to enable us to compare the State of the Service in the present Day with what it was in 1830; for much of the Work which was then assigned to covenanted Servants is now performed by uncovenanted Officers. On comparing the corresponding Heads of Accounts on 1st May 1830 and 1st May 1841, we find the Annual Charges to stand thus:—

Year.	Superintending Boards.	Local Officers.	Total.
1st May 1830 - -	* Rs. 3,05,928	† Rs. 32,26,380	Rs. 35,32,308
1st May 1841 - -	Rs. 3,68,196	† Rs. 32,02,068	Rs. 35,70,264
Difference in 1841 -	More, 62,268	Less, 24,312	More, 37,956

On 1st May 1841, the Superintending Boards at Calcutta and Allahabad stood thus:—

——	Sudder Dewanny Adawlut.		Sudder Board of Revenue.		Total.	
	No.	Salaries.	No.	Salaries.	No.	Salaries.
Calcutta - -	8	22,990	4	14,933	12	37,923
Allahabad - -	5	19,400	3	11,283	8	30,683
Total - -	13	42,390	7	26,216	20	68,606

The corresponding Items, &c. in the United Presidency on 1st May 1830, were:—

——	No.	Salaries in Sicca Rupees.	
Sudder Dewanny Adawlut - - -	11	29,948	Or, at the Rate of Senat or Company's Rs., 104.8 for 100 Sicca Rs. 57,007.
Sudder Board of Revenue - - -	6	20,020	
Chief Commissioner of Delhi, charge equal to Salary of Sudder Judge -	1	4,584	
Total - - -	18	54,552	

The grand Total in 1841, viz. 68,606, bears to 30,683, the Total for Allahabad, the same Proportion that 57,007, the Total in 1830, bears to 25,494, the Sum assumed for Allahabad in 1830. On the same Ground, Seven is the Number of Servants assumed for Allahabad in 1830 under this Head.

* Or, 25,494 per Mensem.

† See Tables in Appendix.

4. The

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4. The Excess in 1841 is small, and even this is already in course of rapid Reduction, partly from the Discharge of the extra Establishments lately entertained for the Formation of the Settlements, and the Investigation of Rent-free Tenures, and partly from the Power of dispensing with the higher-paid covenanted Agency, which the more extended Use of uncovenanted Servants occasions. Between May 1st 1841 and the present Date, many Retrenchments have been effected, which reduce the present Charge considerably below that of 1830.

5. We have still felt it our Duty carefully to revise the whole Establishments so as to point out what further Reductions may be effected without diminishing the Efficiency of the System. In doing this we have been careful to make no organic Change, to maintain the Constitution and Framework of the Service as it now is, and to introduce nothing which may disturb the present System, or prevent its having full Pay.

6. We have also endeavoured to avoid breaking up Districts or altering the existing Limits of Jurisdictions, under a Resolution of the Government of the North Western Provinces in the Revenue Department, dated 30th October 1837; these have been lately adjusted with Care, or are now in course of Adjustment, on Data furnished by the Revenue Survey, any Disturbance of the Arrangements without evident Necessity might, we fear, introduce Confusion, harass the People, and in the End probably entail further Expense in the Remedy of the Evils which would result.

7. We have further, with One Exception, which will be hereafter noticed, adhered to the Scale of Salaries now in force and enjoined by the Court of Directors in their Despatches in the Financial Department, 4th May 1836, and No. 15 (September 5) of 1838, as embodied in the Resolution of the Governor General, dated 21st August 1839.

8. We are of opinion that this will be found the most practically useful Mode of dealing with the Subject, and will be in itself the most safe and certain Method of introducing a stricter Economy.

9. The Strength and Cost of the Local Officers as they stood on 1st May 1830, and 1st May 1841, and as proposed by ourselves, will be found in detail in the Appendix in Tables A., B., C. The following Table brings into Contrast, in an abstract Form, the whole of the Establishments of which we are now treating:—

Classes of Officers.	On 1st May 1830.		On 1st May 1841.		On 1st May		Remarks.
	No.	Salaries.	No.	Salaries.	No.	Salaries.	
		Rupees.		Rupees.		Rupees.	
Sudder Dewanny Adawlut	7	25,494	5	19,400	4	15,050	—
Sudder Board Revenue			3	11,283	3	10,700	—
Commissioners	13	46,205	9	27,502	10	30,419	In 1830 the Commissioners held the Criminal Sessions, from which they are under the present System relieved.
Judges	24	65,796	20	51,367	19	47,500	In 1830 several of the Judges were also Magistrates; in 1841 and the proposed Scheme none are.
Magistrates	4	6,900	34	74,760	33	74,760	In 1830 some of the Collectors were Magistrates; in 1841 and the proposed Scheme they all are.
Collectors	33	67,035					
Collectors of Customs	4	10,808	4	8,500	2	5,000	—
Deputy Collectors	5	5,600	—	—	—	—	In 1830 some of the Deputy Collectors had also Magisterial powers; in 1841 and the proposed Scheme the two Offices are united.
Joint Magistrates	6	9,697	29	29,700	28	27,400	
Registrars	17	12,286	—	—	—	—	—
Deputy Collectors of Customs	2	2,306	5	2,100	8	3,800	—
Assistants	57	25,672	23	10,250	30	12,000	—
Settlement Officers	—	—	15	18,600	—	—	—
Resumption Officers	—	—	4	4,000	—	—	—
Principal Sudder Aumeens	—	—	25	10,600	24	10,200	—
Sudder Aumeens	51	5,500	23	5,550	19	4,650	In 1830 the Moonsiffs had no Salaries, but were paid by Fees; they now have fixed Salaries which are covered by the Stamps on the Institution of Suits. The Number and Salaries have been assumed, for the Sake of Comparison, to be the same in 1830 as in 1841.
Moonsiffs	101	11,060	101	11,060	105	11,450	
Uncovenanted Deputy Collectors Register IX.	—	—	42	12,850	48	15,600	
Total per Mensem	324	294,359	342	297,522	333	259,769	
Total per Annum	—	3,532,308	—	3,570,264	—	3,117,228	Or annually 453,036 Rupees less than in 1841.

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The Number of Officers of each Class in the Three Scales of Establishment may be thus distributed :—

	Covenanted.		Uncovenanted.	Total.
	Civil.	Military.		
In 1830 - - -	163	9	152	324
„ 1841 - - -	128	17	197	342
As proposed - -	129		204	333

10. We proceed to notice in detail the particular Changes we recommend in each Class of Officers from what existed in 1st May 1841.

Sudder Dewanny Adawlut.

	Rupees.
On 1st May 1841 -	19,400
Proposed - - -	15,050
Decrease -	4,350

11. This Difference arises from a Reduction of the Number of Judges from Four to Three, which has been already effected, and has left the Court still fully adequate to the Performance of the Duties at present imposed on it.

12. We reserve to a future Opportunity the Liberty for us to consider the present Constitution of the Local Government of the North-western Provinces, and of the Sudder Court and Board of Allahabad, with a View to any Reduction of Cost that might attend an organic Change in the Form of Administration in the Two Divisions of the Bengal Presidency.

Sudder Board of Revenue.

	Rupees.
1st May 1841 - -	11,283
Proposed - - -	10,700
Decrease -	583

13. The Secretary to the Sudder Board of Revenue at present draws a Salary of 2,333 per Mensem, and has besides an extra Allowance of 250 Rupees per Mensem for superintending the Revenue Surveys. As these Surveys are now drawing to a Close, the extra Allowance will, of course, cease as soon as the Work is completed; and we recommend its Discontinuance at the End of the present Year. We are not, however, aware of any sufficient Reason why the Salary of the Secretary to the Sudder Board of Revenue should be fixed at 2,333 Rupees, when the Registrar of the Sudder Dewanny Adawlut receives only 2,000; the Duties of the former are by no means more laborious or important than those of the latter. The Honourable the Court of Directors have frequently resisted Proposals for the Increase of the latter, and we think the former should be brought to the same Amount.

14. In Calcutta both the Registrar of the Sudder Dewanny Adawlut and the Secretary to the Sudder Board of Revenue receive alike, or 2,500 Rupees each.

15. We have assumed the future Salary of the Secretary to the Board at Allahabad to be 2,000 Rupees.

	Rupees.
Commissioners in 1841 - -	27,502
Proposed - - - -	30,419
Increase - - -	2,917
1st. Special Commissioner under Regulation III., 1828, at Agra - -	3,000
2d. The Difference between Mr. Davidson's former Salary and his present Salary as Commissioner of Agra -	417
	3,417
Deduct proposed Reduction of Saugor Commissioner's Salary - -	500
Net Increase - -	2,917

16. This Head includes Commissioners for the hearing of Appeals, under Regulation III., 1828, regarding the Resumption of Rent-free Tenures, as well as Commissioners of Revenue and Police.

17. The Increase involves Three Items noted in the Margin.

18. The Special Commissioner at Agra has been already appointed, and is greatly required, to aid in disposing of the heavy Arrears which had accumulated on the File of the Special Commissioner at Meerut.

19. The Necessity for the Appointment is only temporary, and we trust that in the course of a short Time both this and the Meerut Commissionership may be abolished. With reference to the State of the Work in this Department, we would propose, that it be declared that the Sanction of the Supreme Government to these Appointments is to be understood as extending to no more than Two Years from the present Date, at the Expiration of which the Appointments

Appointments will cease; and on a Special Report to be then made the Supreme Government will determine what Measures should be taken for disposing of any Arrear of Cases that may remain. The Abolition of these Offices will yield a Saving beyond our proposed Scale of 6,250 Rupees per Mensem, or 75,000 per Annum.

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20. Mr. Davidson was promoted to be a Commissioner whilst already at the Cape on Medical Certificate. The present Rules regarding Allowances do not admit the full Salary to be drawn till after the Officer has joined his Appointment. This apparent Increase of Charge is therefore only a Matter of Account occasioned by Mr. Davidson having now assumed Charge of his Office, and consequently become entitled to the full Salary.

21. The Commissioner of the Saugor Division has 500 Rupees more allowed to him than any other Commissioner. It is believed, that though this is entered as a Revenue Charge, it has been conferred in consequence of his political Duties. We are not, however, disposed to recommend its Continuance.

	Rupees.
Judges in 1841 - -	51,367
Proposed - -	47,500
Decrease -	3,867
Reduction of additional Judge of Bundlekhund	2,167
Reduction of Mr. Cowell's personal Salary - -	1,700
Total - -	3,867

22. A Decrease of 2,167 is anticipated by the Abolition of the additional Judgeship in Bundlekhund. Mr. S. Fraser, the present Judge of Bundlekhund, was also political Agent, and was so fully occupied by his Duties in the Political Department that it was found necessary to give him the Assistance of an additional Judge. We understand that Mr. Fraser has lately been relieved from his political Duties, and in that event we are of opinion that the additional Judgeship may be immediately abolished, and some other Appointment conferred on the present Incumbent, Mr. Pidcock.

23. We purposely refrain from any Inquiry into the Necessity of maintaining all these Judgeships. We have not sufficiently accurate statistical Data at hand to enable us confidently to treat the Subject on that Basis; and we are averse, for the Reasons already stated in Paragraph 6, to any hasty Alteration of this Nature, except on the most carefully considered Grounds and long Experience. The Work may be lighter in one Judgeship than in another, either for a Time or permanently; but this, we understand, constantly changing; and it is urged by experienced Officers, that the System has not yet been long enough in operation on its present Footing to enable any sound Opinion to be formed. The Sudder Dewanny Adawlut in the Civil Department annually lay before the Government the State of the Business in each District, and possess the Means of adjusting the Strength of the several Establishments to any temporary Change, by increasing or diminishing the Number of the Subordinate Judges. The Abolition of a Judgeship involves the Removal of a Session Court, as well as of a High Court of Civil and Criminal Appeal, from a Locality where it has long existed. This cannot but be in itself a Source of Vexation to all Suitors, and should not be adopted till lengthened Experience proves that there is no Exigency which warrants the Expense.

24. It is further urged, that it would be inexpedient to recommend any Change of this Nature on an Exhibition of the present State of the Files in the several Courts. The Settlement of the Land Revenue now completed is beginning to show its Effects in the Civil Courts, and it is not possible immediately to foresee what that Effect will be. If it raises the Value of Land, and facilitates its Transfer from Hand to Hand, as may naturally be expected, various complicated Questions are not likely to arise which can only be met by a powerful and well-organized judicial Establishment. We would, therefore, prefer leaving the existing Judgeships as we find them, and would only recommend to the Government that this Consideration should be carefully kept in view when each Annual Civil Report is laid before them.

25. Mr. Cowall was a Member of the old Provincial Court of Appeal, and, under a Rule hitherto observed, continues to draw the Salary which he then had of Rupees 4,200. The Difference between that Sum and 2,500, the ordinary Pay of Civil and Sessions Judge, or Rupees 1,700 is the Saving to which we look.

 26. This

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	Rupees.
Collectors and Magistrates in 1841 -	74,760
Proposed - -	66,000
Decrease -	8,760

26. This Decrease arises in part from several small Items of personal Allowance, and in part from a proposed general Reduction of the Salaries of this Class of Officers. They are separately stated in the marginal Entry.

	Rupees.
Mr. Tyler's personal Allowance	83
Mr. Wemyss's ditto - -	427
Mr. Conolly's ditto - -	250
Appointment at Dehra Dhoon transferred to the Head of Joint Magistrates - -	500
General Reduction of the Salaries of 30 Collectors, from 2,250 to 2,000 Rupees -	7,500
	8,760

27. Mr. Tyler, Mr. Wemyss, and Mr. Conolly, all drew the Allowances they at present hold before the Resolution of the Governor General in the North-western Provinces, dated 31st August 1839, under the Terms of which they were to continue to draw them till they vacated the Appointments. Mr. Conolly has subsequently vacated his on his Promotion to a Commissionership, and that Saving has already been effected. We look to the ultimate Reduction of the personal Allowances drawn by Mr. Tyler and Mr. Wemyss.

28. The Commanding Officer of the Sirmoor Battalion at Dehra Dhoon formerly drew an Allowance of 500 Rupees for the Performance of the Civil Duties at that Station. It has since been resolved to separate the Civil Office from the Military Command, and the former is at present held for the Time by a Civilian during Colonel Young's Absence on Duty. It will be necessary to constitute the Office a Joint Magistracy and Deputy Collectorship, and we have therefore removed it from this Head, and transferred it to its proper Place. Though here appearing as a Decrease of Charge, there is in fact an Increase of 500 Rupees occasioned by the Arrangement.

29. The Salaries of Magistrates and Collectors in the North-western Provinces used originally to be 2,500 Rupees. Afterwards, Three Grades were appointed on 2,000, 2,250, and 2,500 Rupees per Mensem. The Gradations were disapproved by the Honourable Court of Directors, who, in their Despatch in the Financial Department, No. 15. (September 5), 1838, fixed the Salary to be drawn by these Officers at 2,333 per Mensem. The Governor General, however, in his Resolution of 31st August 1839, fixed it at 2,250, and at that Sum it has stood to the present Time. The Collectors and Magistrates in Bengal draw 2,167, and those who are only Collectors 1,917 per Mensem, under the Resolution of the President in Council, dated 20th March 1839, founded on the same Despatches from the Honourable the Court of Directors as those we have already noticed.

30. But of late Years the Duties of a Collector of Land Revenue in these Provinces have been materially altered. The Conclusion of the Settlement has relieved them from much perplexing responsible Work which was before devolved upon them, and the whole of their Operations have now been reduced to a fixed and methodical System, the successful Conduct of which demands Attention and Diligence, rather than those higher Powers of Research and nice Discrimination which were before principally in request, but their Labours will still be arduous.

31. It is urged that they are now, as it were, the Guardians of the Agricultural Interests of the Country in all the varying Phases and intricate Perplexities which those Interests display. They will have to maintain a minute Record of all Rights in every Village, and of all the Changes which those Rights undergo. Through them, or through the Records which they maintain, every Question of Right connected with the Land will be presented to the Civil Courts, and its Nature elucidated; and when the Civil Courts have come to a Decision on the Question, they are the Agents through whom the Orders of the Courts are executed.

32. It is evident that when these Duties are superadded to the ordinary Details of a Collector's Office, and to the Task of realizing the Government Demand from a Number of small independent Proprietors, it will require much Exertion to perform the Duties efficiently. Still the Qualifications necessary for their Discharge are not of the highest Class; and we think that much may be well performed by a cheaper Agency than used to be formerly employed.

33. This

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33. This Agency is found in the uncovenanted Deputy Collectors appointed under Regulation IX. of 1833. Accordingly, we propose to maintain an efficient Establishment of them in each District, as will hereafter appear; but we are of opinion that this new Means of Assistance, now for the First Time systematically placed at the Disposal of the Collectors for the Conduct of their ordinary Duties, should not constitute entirely a new Charge on the Government. We therefore propose a Reduction of the Salaries of Collectors from 2,250 to 2,000 Rupees; and though this will not entirely meet the Charge, yet it will bring down the Salaries of Collectors and Magistrates as low as consists with other Branches of the Service; and we cannot but bear in mind that when the last Adjustment of their Salaries took place in 1839, the Existence of the Class of uncovenanted Deputy Collectors was One of the Reasons which induced the Governor General to assume the Standard then fixed.

See Para. 11 of Resolution of 31st August 1839.

34. It seems necessary to remark, that whilst a similar Machinery has been called into Existence in the Judicial Department, during the Period under Review, the Functions of the Zillah Judges have been materially altered. As Judges of Appeal and Sessions, they now occupy the same Post which was formerly held by the Judges of the Provincial Court. But in the Revenue Department the Duties of the Collectors remained unaltered in their Character and Essence. The uncovenanted Deputy Collectors are given to them simply for the Performance of those Duties which otherwise, and in the ordinary course of Things, would have devolved on themselves. A Reason therefore evidently exists why the Employment of the same Sort of Machinery in the Judicial and Revenue Departments should cause the Reduction of Salaries in the latter, when it does not do so in the former.

35. There is One further Consideration which seems to recommend the Measure. We have already noticed what the Duties of a Collector have become under the present System; and being such, we consider it of Importance that a Person should pass through the Collector's Office in his Passage to a Judgeship. The great Mass of Litigation in these Provinces has reference to Landed Property; and it is right that a Judge, before he is called upon to decide Suits regarding that Property, should have had an Opportunity of examining it through the many Sources of Information which the Collector's Office affords. He should know what Materials are at hand in the Office, and how far they are to be trusted; what Agency exists in the Department for enforcing the Decrees of Court, to what perverting Influences it is most exposed, and how it can be best and most efficiently employed. Now, the surest Method of making One Office a Stepping Stone to the other is to adjust the Salaries that the Difference between the Two should constitute an Object of Desire and Ambition. So long as the Difference between the Salaries of the Two Offices is small, Indisposition to leave a familiar Office or a favourite Station, or various other Motives, will indispose a Man to seek a Transfer from one to the other; but when the Difference is large, the Promotion will be sought after.

36. Similar Reasons to those which have been urged regarding the Collector are found in operation in the Office of Magistrate, which is held by the same Person. A new and separate Machinery has been called into Exercise to grapple with the Two great Crimes of Thuggee and Dacoity, and has been greatly instrumental in suppressing them. Violent Affrays are less frequent than they were, and in some Districts are scarcely known. In general, the Consolidation of our Power and System has greatly diminished the more violent and serious Crimes, whilst the lesser Crimes are more generally detected, and afford laborious Occupation of a different Character.

37. It must, however, be borne in Mind, that the Magistrate and Collector, in both Capacities, should be subordinate to the Sessions as well as the Civil Judges, and Subordination is in no way so well and generally ensured as by a marked Difference of Salary.

38. We are compelled to group these Two Classes together to enable us to show clearly the Nature of the Alteration we here propose. The contemplated Reduction of Charge in this Department is owing to the increased Employment of uncovenanted Agency, and a consequent Change in the Nature of the Duties expected of the covenanted Officers. Uncovenanted Deputy Collectors

—	In 1841.	Proposed.	Difference.
	Rupees.	Rupees.	Rupees.
Collectors of Customs -	8,500	5,000	3,500 less.
Deputy Collectors of Customs -	2,100	3,800	1,700 more.
Total - -	10,600	8,800	1,800 less.

are at present employed at Shaharunpore, Delhie, Hurianah, Horul, and Bundlekhund. The Four former are subordinate to the Collector of Delhie, who has the local Charge of his own Office, whilst he superintends the others who are distant from him. The Deputy Collector in Bundlekhund is independent of any local Control and Correspondence direct with the Sudder Board of Revenue.

39. We think the System in force at Delhie may be advantageously extended and brought under uniform Regulation. The Line of Customs naturally divides itself into Two great Sections, separated by the River Churubul, at the Point of its Confluence with the Jumna. The North-western Section mainly deals with the Trade from Rajpootanah and the Westward, especially the important Traffic in Salt from Lahore, the Sambhar Lake, and whole Tract of Country along our Frontier. The South-eastern Section again has to deal with the Trade from Omraotee, the Valley of the Nurbuddah, and all Central India, as far as Indore, which finds Passage at Calpee and Mirzapore, and also with the special Duty collected on the Passage of Salt into the Province of Benares.

	Rupees.	
Abolition of Collectorship of Customs of Agra - -	2,000	
Ditto Allahabad - -	2,000	
Decrease - -		4,000
Deduct Increase to Mirzapore - -	Rupees. 500	
Ditto in Deputy Collectors - -	1,700	2,200
Net Decrease -		1,800

40. We would place each of these Sections under the Superintendence of a covenanted Officer, relieving him from local Duties, and we would do away with the Appointments of Collectors at Agra and Allahabad, and place uncovenanted Deputy Collectors both there and at Mirzapore. We recommend for each Collector the Salary of 2,500 Rupees per Mensem, because we are desirous so to constitute the Appointment as to be able to command the Services of efficient Men, and because we are aware that the Acceptance of such Appointments throws a Person out of the regular Line of the Service, and impedes his attaining Promotion in its usual Course. The travelling Expenses also involved in the Superintendence of such long Lines will be considerable. One of the Collectors, Mr. G. H. Smith, already draws 2,500 Rupees per Mensem, and we estimate highly the Services he has already rendered to the Department. He will find his Sphere of Labour increased, whilst his Emoluments remain the same. Mr. Todd, the Collector at Mirzapore, has at present 2,000 Rupees per Mensem, and should not have his Salary increased till a Saving has been made in those Parts of the Establishments which are to be reduced. We must leave the Government to determine at what Rate these Salaries should be maintained under Circumstances which may hereafter arise of increased Revenue and higher Responsibilities.

41. The Position which the uncovenanted Deputy Collectors of Customs will occupy, and the Salaries allotted to them, deserve Notice. It is evident that they will be placed in very important Situations, invested with much pecuniary Responsibility, and exercising a powerful Influence over the Foreign Commerce of the Country. We have, therefore, fixed for them a higher Scale of Remuneration than for the uncovenanted Branch of the Revenue Department. We have taken the highest Standard at present recognized for Servants of this Class, and we are not without Expectation that it may be found politic to reward with still higher Salaries long tried and valuable Service in a Department which bears more directly than most on the Resources of the State. In adjusting the Amount of Salaries, we have followed a Principle similar to that already prevalent in the Judicial Branch. We have divided the Eight Officers into Three Classes: the first, comprising Two, will draw 600 Rupees each; the second, comprising also Two, each 500 Rupees; and the third, comprising Four, 400 each. Promotions should only take place from One Grade to the other on the Occurrence of Vacancies, and not then till after Five Years approved Service. Of the Five Officers now on the List, Four draw 400 Rupees each, and One 500, so that our Estimate is a Maximum;

Maximum; and if the Rule be observed, some Time must evidently elapse before the whole Charge is incurred. The above Scheme is founded on a Communication from the Sudder Board of Revenue, and is understood entirely to meet with their Concurrence.

	Rupees.
Joint Magistrates and Deputy Collectors in 1841 - -	29,700
Proposed - - -	27,400
Decrease -	2,300
Office at Rhotuck abolished - -	1,500
Ditto at Pillibheet ditto	1,000
Superintendent of Bhuttee Territory, Reduction of Salary - -	500
First Assistant at Kumaon, Reduction of Salary - - -	800
Total -	3,300
Deduct Increase of Joint Magistrate and Deputy Collector at Dehrah Dhoon - -	1,000
Net Decrease	2,300

42. The Joint Magistracy and Deputy Collectorship at Rhotuck was abolished a short Time ago, and subsequently revived. We are not fully informed of the Circumstances which occasioned this Change of Purpose, but have Grounds for supposing that its Maintenance as a separate Jurisdiction is no longer requisite, and that the Pergunnahs which constituted it may be annexed to the adjacent Districts of Delhie, Hurrianah, and Paniput. The Salary of the Appointment has been hitherto 1,500, which has made it a Stepping Stone between an ordinary Joint Magistracy and Deputy Collectorship, and a Magistracy and Collectorship, and occasioned a frequent Change of Officers, which in itself is injurious to the Prosperity of any District. If the Appointment be not at once abolished, which we strongly recommend, the Salary should at least be reduced to 1,000. The present Incumbent, Mr. G. H. M. Alexander, has been long absent from the Appointment or Deputation in other Districts.

43. The Joint Magistracy and Deputy Collectorship of Pillibheet has been already abolished; but the Incumbent, Mr. F. Williams, has not been nominated to any other Appointment, so that his Salary continues as much as ever a Charge upon the Public Finances. The Superintendent of the Bhuttee Territory has hitherto been a Military Officer, with a Salary of 1,500 Rupees per Mensem. Since the Tract of Country was first especially cared for, and the Appointment made, it has become better known and more easy of Management. We think that 1,000 Rupees is sufficient Salary to attach to the Duties.

44. The proper Salary of the Two Assistants who are ranked by us as Joint Magistrates at Kumaon was 700 Rupees each; but Mr. Batten, who held One of the Appointments, had his Allowances raised to 1,000 Rupees temporarily on account of his Employment on Settlement Work, at the Termination of which it should cease. We have already in Para. 28. explained the Circumstances under which the Salary of a Joint Magistrate and Deputy Collector in Dehra Dhoon appears here as an Increase. The real Increase of Charge is only 500 Rupees.

	Rupees.
Assistants, 1841	10,250
Proposed -	12,000
	1,750

45. We do not propose any Alteration of that Part of the Resolution of 31st August 1839, Para. 18, which attaches Joint Magistrates and Deputy Collectors to only Twenty of the Districts in the Regulation Provinces. We believe this Establishment has been found sufficient.

46. Under the Head of "Assistants" we have an apparent Increase of Expense; but the proposed Establishment is nothing more than what is necessary for the efficient working of the System. To show this we must enter into some further Explanation regarding the Constitution of the Two Establishments. In 1841 there were 137 local Offices to which covenanted Servants actually were or usually are appointed. Of these Twenty-two were Assistants, and there were consequently 115 Appointments above the Grade to which Assistants might be promoted. But it is generally found that from One Sixth to One Seventh of the whole are absent from their Stations on Leave. There would not then be on an Average more than Nineteen Assistants available, whilst Fifteen of the Appointments would be vacant, and if all were filled up there would be only Four Assistants retained in that Grade. But this Number is far too small to allow for the Training which all Assistants should have before they are entrusted with any responsible Charge. We are given to understand that great Inconvenience to the Public Service has been experienced from this Cause of late.

 47. The

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47. The proposed Scheme reduces the Number of local Appointments above the Grade of Assistants, usually filled by covenanted Servants, to Ninety-two, whilst the Number of Assistants is increased to Thirty. This is evidently a fairer Proportion than before existed, and we think that, with the efficient uncovenanted Assistance now proposed for every Branch of the Administration, it is enough to admit of the fair working of the System.

Azimghur.
Banda.
Budaon.
Etawah.
Fyttehpoor.
Goorgaon.
Hessar.
Moorzuffernugger.
Paniput.
Shakjehempoor.

48. We propose to maintain that Provision of the Resolution of 31st August 1839, under which Assistants exercising the Power of Joint Magistrate and Deputy Collector at Ten Stations, where there are no Officers of that Denomination, should be entitled, with the special Sanction of Government, to an extra Allowance of 300 per Mensem.

49. As the Operations for which the Services of these Officers were required have either already closed, or are rapidly drawing to a Close, their further Maintenance will not be needed. Since 1st May 1841, we find that several of these have been removed to other Appointments, and we are informed by the Sudder Board of Revenue, that in the Course of another Year the Services of the Remainder may be dispensed with.

—	In 1841.	Proposed.
	Rupees.	Rupees.
Settlement Officers	18,600	None.
Special Deputy Collectors for investigating into Mariffee Tenures	4,000	None.

50. We propose but small Alteration in the Number or Emoluments of these Officers from what they were on 1st May 1841. The Resolution of Government dated 16th July 1837, fixed the Allowances of One Fourth of the Principal Sudder Ameens at 600 Rupees each per Mensem, the remaining Three Fourths being at 400. The Sudder Ameens have each 250 per Mensem, One Fourth of the Moonsiffs 150, and the remaining Three Fourths 100 each. This Branch of the Service is yet in its Infancy, and it is certainly an Experiment of great Importance to entrust the primary Jurisdiction of almost all Suits to a Class of Persons who have long in this Country been kept excluded from Offices of Responsibility. We should be sorry to recommend Interference with the fair Trial of the Experiment by any Alteration of established Allowances which would tend to shake Confidence in the Stability of the System, and to discourage the Efforts we believe to be now making for the Attainment of the necessary Qualifications. The Experiment may be hitherto said to have worked well, and if further Success is hoped for, it can only be attained by the steady and consistent Maintenance of the Principles already assumed.

—	In 1841.	Proposed.
	Rupees.	Rupees.
Principal Sudder Ameens	10,600	10,200
Sudder Ameens	5,550	4,650
Moonsiffs	11,060	11,450
Total	27,210	26,300
Decrease		910

51. The Number of these Officers is the Subject of the constant Attention of the Sudder Dewanny Adawlut. There are Shifts and Changes in the Amount of Litigation which it is impossible to foresee or calculate upon. The Subject at present in force, adapts itself to these Changes. An additional Principal Sudder Ameen, or Sudder Ameen, can be at any Time transferred from a District where the Work is light to another where it is heavy, without any Disturbance of the customary Course of judicial Trial. The doubling up, or new Distribution of the local Jurisdictions of the Moonsiffs, would indeed occasion some Confusion, but there are Expedients by which this may be obviated; and now that the Limits of their several Districts are in Process of Adjustment on the Data furnished by the Revenue Survey, there is every Reason to hope that future Change in this respect also will be obviated. We would not interfere in the Operations of the Sudder Dewanny Adawlut in the Regulation of these Arrangements. They have assumed an Average of Suits, the monthly Decision of which on their Merits may be expected of each Class of Officers. Every Month the State of the Business before each Officer is examined with reference to this Standard, and the Necessity or otherwise for the Maintenance of his Office, or the Provision

	Rupees.
Principal Sudder Ameens having only original Suits	20
Ditto having original Suits and Appeals	25
Sudder Ameens	20
Moonsiffs	25

Vide C. O. of the S. D. A., dated 21st December 1838.

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Provision of additional Aid, is considered. Annually the whole Returns are laid before the Government, and the several Changes which have been made or may be proposed are stated, and the Grounds of them explained with reference to the tabular Entries in each Case. We cannot devise any Scheme better calculated than this to keep the Establishment always fully employed, and yet to prevent unnecessary Expense, at the same Time that the Government is periodically furnished with ample Means for examining and testing the Correctness of the Proceedings. We need only add, that as the Country increases in Wealth, Intelligence, and Population, the Business of the Civil Courts may on the whole be expected to increase, and that we cannot hope that any Reductions will be effected beyond what are now noted. The heavy Arrears which once impeded the Course of Justice are, however, disposed of, and the Establishment is now occupied only in the rapid Decision of the regular Income of Cases.

	Rupees.
Discontinuance of a Second Principal Sudder Ameen of Meerut - - -	400
Substitution of Four Moonsiffs for as many Sudder Ameens in the Delhie Territory - - -	550
Cessation of personal Allowance to a Moonsiff at Allahabad - -	60
Total - -	1,010
Deduct Part of Allowance of a Sudder Ameen at Goruckpoor, now drawn under the Head of Establishments as Law Officer	100
Difference - -	910
Uncovenanted Deputy Collectors under Regulation IX., 1833:—	
In 1841 - -	12,850
Proposed - -	15,600
Increase - -	2,750

52. The few Items which constitute the small Decrease of Charge exhibited in our Statement, are explained in the marginal Entry, and do not appear to require further Comment. They have been carried into effect since 1st May 1841, or are now in the Contemplation of the Court of Sudder Dewanny Adawlut.

53. We have already, in Paragraphs 30–34, explained the present Constitution of the Revenue Branch of the Service. Uncovenanted Deputy Collectors under Regulation IX., 1833, have been especially created to aid the Collectors in the Performance of the multifarious Duties now imposed upon them. Hitherto these Officers have been transferred from One Part of the Country to another, as their Services were required, to aid in Settlement Proceedings, or other temporary Operations. Although the Strength of the Establishment on 1st May 1841 was Forty-two Men, receiving 12,850 Rupees, yet we find that on the present Date there are Fifty-one drawing 16,750 per Mensem. We propose reducing the Number to Forty-eight with a total Charge of 15,600 Rupees. This Number may be distributed so that each District should have One, and those Districts which are of peculiar Importance, or have much Work in the Treasury and other Miscellaneous Departments, such as Abkaree, Stamps, &c., should have Two. This Assumption is to a certain degree arbitrary, for we are entering on a new and somewhat untried Ground. The Revenue Settlement is but just drawing to a Close, and it remains to be seen in what Way those of its Provisions which are likely to entail most Labour will work. If the Views of the Originators of the present System are ever realised, it will only be through the Agency of a powerful and efficient Establishment. We would not recommend the Denial of this Aid when it is to work out a great End, viz. giving Stability and increased Value to all the Landed Property in the Country. More especially would we recommend the Grant of this Aid when it consists merely in the better Distribution of a Class of Officers already entertained. They could not be discharged immediately without deviating from that Consideration which has always hitherto been shown towards this Class of Servants, whom it is more peculiarly desirable to encourage and inspire with Confidence. We would therefore recommend that further Appointments be forbidden till the Number is reduced to Forty-eight, and the Charge to 15,600 Rupees; and that after that, on every subsequent Appointment, the Necessity of the Measure be fully explained.

Agra.
Furruckabad.
Allahabad.
Cawnpore.
Bareilly.
Moradabad.
Goruckpoor.
Delhie.
Paniput.
Meerut.

54. The Scale of Allowances of these Officers has been left what it was before, the Number only in each Class being so adjusted as to give fair and sufficient Chance

In the Table of Salaries on the 1st May 1841 (Appendix B.), 400 Rupees is shown as the Salary of each Officer of the 1st Class, exclusive of Allowance for Establishment, his total Allowance being 500 Rupees monthly. In the proposed Scale the Salary is entered as 450.

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of Promotion to all: out of the whole Forty-eight, One Fourth will be entitled to 450 Rupees each per Mensem, One Fourth to 350, and One Half to 250.

55. But whilst we advocate the present Maintenance of this Class of Officers at the assumed Standard, we are also desirous that their Services should be rendered as valuable as possible. In the covenanted Service the Powers of Magistrate and Collector are conferred on the same Person in all the Gradations through which he passes. But the uncovenanted Deputy Collector is at present precluded from exercising magisterial Functions, and if at any Time the Collector happens to be deprived of the Assistance of covenanted Officers, he must perform all the Drudgery of the magisterial Office himself. It is true that the Sudder Ameens and Principal Sudder Ameens are qualified to dispose of petty Criminal Trials, but this is open to considerable Objections. The proper Duties of those Officers lie in the Civil Court, and are far more important than the trifling Cases in which they can assist the Magistrate. They are thereby diverted from their proper Business, and the Introduction of this uncertain Branch of Duty disturbs the Regularity and Certainty of Control which the Sudder Dewanny Adawlut would otherwise exercise over them. There is no apparent Reason why they should be better qualified for the Duty than the equally well-paid and equally respectable Deputy Collectors, or why the Power should be denied to the subordinate uncovenanted which is freely given to the subordinate covenanted Servant. If the uncovenanted Deputy Collector were also Joint Magistrate, the Magistrate and Collector would be able to make over to him mere Matters of Detail and the less momentous Duties in both Departments, and apply himself more wholly to the important Questions which arise, and to the efficient Control of all that passes in every Branch of his Offices.

56. Referring to the Terms of Regulation XVI., 1810, and Regulation IV., 1821, we can find nothing that militates against the Principle of the Arrangement we propose; and if a new Enactment is considered necessary to introduce the Measure, the concluding Sections of Regulation IX., 1833, under which the uncovenanted Deputy Collectors were created, afford a good Precedent for Adoption.

57. We have thus endeavoured to explain the Principles we have adopted in fixing the Standard for each Class of Officers.

58. There are some other Appointments which do not appear under the Head of "Salaries," but which constitute a large and somewhat indefinite Item of Charge under the Head of "Deputation Allowances." Where Officers are in apparent Charge of certain Appointments and drawing the full Salaries, other Persons have been nominated to relieve them of a Part of their Duties, and draw the established Rate of Deputation Allowance as though they were acting in the substantive Situations. The Four Officiating Appointments noted in the Margin have thus arisen, and in themselves, as well as in the Six other Officiating Appointments which they have occasioned, constituted on 1st May 1841 a Charge of 2,820 per Mensem. We would recommend the Cessation of these Arrangements, and the future Prohibition of this Practice, except under special Authority granted by the Supreme Government on urgent Cause shown, and then only for a fixed Time, so that the Arrangements might soon again be brought under Review.

Officiating Judge at Benares.
Officiating Judge at Meerut and Delhie.
Officiating Judge at Bareilly.
Officiating Magistrate and Collector and Cawnpore.

59. If the Judge of Benares were relieved from his Duties as Political Agent by their Transfer to Major Carpenter, who is already employed at Benares in the Charge of political Duties, the Office of acting additional Judge at that Station might be abolished, and the Services of Mr. G. Lindsay become available for Employment elsewhere.

60. Mr. S. Clarke need no longer be retained as an Acting Additional Judge at Delhi and Meerut. The Sessions at Hissar, which are the main Cause of his Retention, should be held either by the Judge of Delhi or the Commissioner of the Divison.

61. If Mr. Cowell and Mr. Wemyss were equal to the Performance of the Duties of their respective Stations, the Services of an officiating additional Judge

Judge at Bareilly, and of an officiating additional Magistrate and Collector at Cawnpore, might be dispensed with.

62. The Establishment we have proposed shows a considerable Reduction on that which existed on 1st May 1841, amounting to 4,53,036 per Annum, or about One Eighth of the whole; but we are aware that the whole of this Reduction cannot be immediately effected. In enforcing the Reduction we would recommend,

First, That all Offices no longer required be abolished, and the Incumbents be appointed to the First Vacancies which may occur, in which their Services may be useful,

Secondly, In special Appointments when Allowances are given for the Performance of particular Duties over and above what are usually drawn by other Officers of the same Standing in ordinary Appointments, that the Excess be immediately reduced on the Completion of the special Duty, and consequent Abolition of the Office,

Thirdly, That when Appointments in the ordinary Course of the Service are abolished, or their Emoluments reduced, the Difference between the Salaries formerly drawn by the Incumbents, and those which attach to the Offices they subsequently held, be considered personal, and be continued for a Period of Three Years, unless the Incumbent be intermediately appointed to another Office of equal or larger Emolument.

63. The Third Rule infringes on a Principle hitherto observed, in accordance with which the Salaries of Incumbents are not affected by the Abolition of their Offices. This has arisen from the peculiar Constitution of the Civil Service, in which Remuneration is generally proportioned to Length of Service, and is dependent almost entirely on Tenure of Office, It would be hard that a Reduction based on financial Exigency should affect a Servant who was diligently employed in that Office, and who, if he had not been called upon to hold it, would, in the natural Course of Things, have held some other Appointment of similar Advantage. But Three Years appears to be a fair Period to be allowed a Person for the Recovery of his Position in the Service, and if he fails within that Time to attain to a Level with those of his own Standing, it may be supposed that this results from some peculiar Cause which should not occasion a Charge on the State,

64. There may be Cases in which the strict Enforcement of this Rule would be hard. In Para. 33. we have proposed the Reduction of the Salaries of 30 Collectors, from 2,250 to 2,000 Rupees. It cannot be expected that in the course of Three Years all these Officers will have the Opportunity of Promotion to higher paid Posts, but we do not on this Account feel justified in proposing a Deviation from the Rule, and would recommend that such Cases as they arise be left for the special Consideration of the Government.

65. The following Results would immediately arise from the Adoption of the Measures and Rules we have recommended.

66. The Appointments of additional Judge at Bandah, of Collectors of Customs at Agra and Allahabad, of Joint Magistrate and Deputy Collector of Rohtuck, of Special Deputy Collectors for the Investigation of Rent-free Tenures at Bareilly, Benares, Meerut, and Allyghur, and of Settlement Officer at Agra, should be immediately abolished, and the remaining Settlement Officers as fast as the Work is completed.

—	Present Salary.	Salary of Grade.	Excess to be reduced.
	Rupees.	Rupees.	Rupees.
Mr. G. H. M. Alexander	1,500	1,000	500
Mr. R. Alexander -	1,500	1,000	500
Mr. Cocks - -	700	400	300

67. The Officers holding the above Appointment should be nominated to the First Vacancies which they may be competent to fill. Of these the Officers noted in the Margin draw special Allowances, which might be immediately reduced. Mr. Parks and Mr. Plowden should be allowed to draw the Excess of their present Salaries above those

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to which they may be appointed for the Period of Three Years, or till they attain Situations of equal or higher Emolument.

—	Salaries drawn.	Salaries of Office.	Amount to be reduced.
	Rupees.	Rupees.	Rupees.
Mr. Cowell - -	4,200	2,500	1,700
Mr. Wemyss - -	2,677	2,250	427
Mr. Tyler -	2,333	2,250	83

68. The Persons noted in the Margin having drawn for more than Three Years Salaries above what are fixed for the Appointments which they hold, should cease to draw the Excess. It will be necessary to declare in what way the Duties of the Offices held by Messrs. Cowell and Wemyss are to be discharged if they are unequal themselves to their efficient Performance. At present an officiating additional Judge is maintained to do a great Part of Mr. Cowell's Duties, whilst Mr. Wemyss is left in the Discharge of those Functions which are usually performed by a Deputy Collector.

—	Present.	Proposed.	Decrease.
	Rupees.	Rupees.	Rupees.
Commissioner of Saugor	3,667	3,167	500
Bhutta Territory -	1,500	1,000	500
Sangor Assistants -	4,200	1,200	3,000
Secretary, &c. Sudder Board of Revenue -	2,333	2,000	333

69. The Reductions noted in the Margin, and proposed in the revised Scale of Establishments, may be immediately declared and put in force on the next Vacancy, or against Incumbents after the Lapse of Three Years.

We have, &c.

(Signed) T. H. MADDOCK.
T. CURRIE.
J. STUART.
J. THOMASON.
C. G. MANSEL.

Junior Secretary to Government to G. A. Bushby, Esq.

The JUNIOR SECRETARY to Government of India with the Governor General, to G. A. BUSHBY, Esq., Secretary to the Government of India, Financial Department, Fort William.

(No. 93 of 1842.)

Financial Department, 2d November 1842.

Sir, Simla, 2d November 1842.

The Governor General directs me to request that you will draw the Attention of the Honourable the President in Council to his Lordship's Letter of the 24th September, transmitting the Second Report of the Bengal Financial Committee, and requesting to be favoured with the Opinion of His Honour in Council with respect to the Recommendations contained therein.

*4th October 1842.

The Observations of His Honour the Lieutenant Governor on the Report referred to, are forwarded herewith,* for the Information of the President in Council; and the Governor General is desirous of being enabled, if possible, to transmit to England by the next Overland Mail the Notification that some practical Result has followed the Institution of the Committee.

I have, &c.

(Signed) C. G. MANSEL,
Junior Secretary to Government of India with the Governor General.

R. N. C. HAMILTON, Esq., Secretary to Government of North-western Provinces, to T. H. MADDOCK, Esq., Secretary to the Government of India with the Governor General, Head Quarters, Simla.

R. N. C. Hamilton, Esq., to T. H. Maddock, Esq.

(No. 52 of 1842.)

Judicial Department, 4th October 1842.

Sir, 4th October 1842.

I am directed to acknowledge the Receipt of your Letter dated the 29th instant, enclosing a Copy of a Second Report of the Bengal Finance Committee, and conveying the Desire of the Right Honourable the Governor General to have the Sentiments of the Lieutenant Governor thereon.

2. The Lieutenant Governor desires me to express his entire Concurrence in the Mode in which the Committee have treated the Subject in their avoiding any organic Changes in the Constitution and Framework of the Service as it now is constituted.

3. The Reduction of the Number of Judges of the Court of Sudder Dewanny Adawlut from Four to Three, noticed in Para. 10, has already been effected. His Honour concurs in the Propriety of discontinuing the Allowance to the Secretary to Board of Revenue for superintending the Survey Department so soon as the Work shall have been completed, and in fixing the future Salary of the Secretary to the Board at 2,000 Rupees per Mensem, that being the Salary attached to the Office of Registrar to Sudder Dewanny Adawlut.

4. In respect to the Appointment of Special Commissions at Agra and Meerut, the Lieutenant Governor is of opinion that they should be declared to cease and determine on the 1st January 1844, or at any earlier Date, should the Cases before the Court be disposed of.

5. To enable the Government to put in train the gradual Extinction of these Officers, I am desired to suggest that a Power be invested with the local Government to declare that the Appeals from any Districts shall be tried by the Civil Courts of that District under the Rules in force for Special Commissioners, and that all Cases on the Files of the Special Commissioners on the 1st January 1844 shall be transferred for Decision to the Civil Judges of the District in which the Lands may be situated.

6. The Abolition of the additional Judge in Bundlecund has already been contemplated by the Lieutenant Governor, and the additional Salary drawn by Mr. Fraser will cease in his Transfer to another Appointment.

7. The Lieutenant Governor quite agrees with the Committee in their Remarks on the Inexpediency of altering the present Number of Judges, and in apportioning a Salary of 2,500 Rupees per Mensem to the Office of Judge.

8. His Honour would beg to draw the Attention of the Governor General to the Extent of Duties in the Province of Rohilcund, comprising the Districts of Bareilly, Shahjehanpoor, Budaon, and Pellibheet. The Sudder Court at Allahabad has already recorded an Opinion on the Necessity for a Second Judge to enable the Civil and Sessions Duties to be adequately and regularly performed. Considering the general Character of the Inhabitants, the Necessity for holding Gaol Deliveries at Bareilly, Shahjehanpoor, and Budaon, the Absence from the Sudder Station the Circuit involves, and the Fact that Nine Moonsiffs Courts have to be narrowly supervised, His Honour trusts that on reducing the Salary of Mr. Cowell to 2,500, a Second Judge at Bareilly may be authorized on a Salary of 2,000 Rupees per Mensem; the Sanction to this Appointment being considered open to Reconsideration on the 1st January 1844. To show the Extent of the Duties in the several Judgeships in the North-western Provinces which devolve on the Judge in superintending and controlling the Moonsiffs subordinate to each Court, a Statement is appended, by which it will appear that the Duties which devolved on the Judges in Rohilcund (Moradabad and Bareilly, Twenty Moonsiffs, by whom 6,820 Cases were decided) in 1841, nearly equal those performed by the Judges of Goruckpoor, Ghazeepoor, Azimghar, Jounpoor, and Mirzapoor, under whom were Twenty-five Moonsiffs, who decided 7,113 Cases.

9. It is only a deep Sense of the Inexpediency of disturbing the present System in any material Degree which induces His Honour to acquiesce in the Continuance of the Union in the same Individual of the Offices of Magistrate

R. N. C. Hamilton, Esq., to T. H. Maddock, Esq.

and Collector. Independently of the Difficulty of any Officer with Two Duties to discharge avoiding to give an undue Proportion of his Time to one or other, there is an Incompatibility in the very Functions of a Collector of Revenue and those of a Magistrate which seem to render this Union inexpedient. So long, however, as the Office is continued on its present Footing the Amount of Salary, 2,000 Rupees per Mensem, fixed by the Committee, appears a fair and sufficient Remuneration.

10. On the Vacancy by Colonel Young's Removal or Promotion being declared, the Lieutenant Governor considers the Proposal to place the Deyrah Dhoon under a Joint Magistrate on 1,000 Rupees very proper. His Honour desires me to observe, that the Political Charge of Ghurwal should be re-attached to Kuamon, and placed under the Commissioner of that District. This Arrangement is desired by the Rajah of Teree, and, it is understood, would be acceptable to the People.

11. The proposed remodelling of the Customs Department is, with a slight Modification in regard to Agra, entirely approved.

12. The Lieutenant Governor would suggest that the Appointment at Agra be an independent One, to be held by a covenanted Officer, and that the Salary attached to it be 1,000 Rupees. His Honour urges this Modification from a Conviction that the Duties at that Station are of a Nature which should be entrusted to a covenanted Servant of the Government. The constant References with the Durbar of Native Courts, the Traffic which comes from independent States, and the numerous Questions which arise with Strangers to our Rules, require the Presence of a responsible Officer to decide at once. A Reference to Dehlie would involve great Loss to Parties and much public Inconvenience; and as this Modification could be effected without increasing the total Cost which the Committee propose, the Lieutenant Governor trusts it will be favourably considered by his Lordship. The Annexation of Allahabad to Mirzapoor is concurred in by the Lieutenant Governor, who would fix the Salary of the Mirzapoor Office at 2,000, leaving that at Dehlie at 2,500, and having an Officer on 500 at Allahabad.

13. On the Remarks regarding Joint Magistrates and Deputy Collectors the Lieutenant Governor desires me to observe, that for a few Months the Office of Joint Magistrate and Deputy Collector at Rohtuck was suspended, but on the earnest Application of the People, and referring to the Character of the Inhabitants of that Part of the Country, together with the decided Opinion of the local Officers in favour of the Office, it was found expedient to continue it. As, however, the Duties at Dehlie may, now that the Settlements are completed and a Deputy Collector allowed for the Treasury, be discharged by a Magistrate, with an Assistant, the Lieutenant Governor would suggest, rather than the Office be abolished, that the Joint Magistrate at Dehlie be ordinarily stationed at Rhotuck, an Arrangement which will not entail any Expense, and be very conducive to the Peace and good Order of that Part of the Country.

14. I am directed to add, that by the Employment of Mr. G. H. M. Alexander on Deputation, without giving to him any extra Allowance, there has not been so great an Expense as seems to have been considered. Mr. Williams is still employed on his Salary as Joint Magistrate and Deputy Collector of Pillibheet, officiating for Colonel Young in Dehra Dhoon. Both these Officers will be provided for on the First Opportunity.

15. The future Salary of the Superintendent of the Bhuttee Territory may be 1,000 Rupees, but it is hardly a sufficient Remuneration for such a Charge as that of the Bhuttee Country, involving, as it does, Residence in a dreary and far from healthy Region, and the Maintenance of Establishment to admit of moving from Point to Point on any Occasion of an Inroad by the lawless Inhabitants of the neighbouring States, or other Interruption to the important Line of Traffic running through that Jurisdiction from Dehlie towards Bahawalpore. The Lieutenant Governor would add 250 Rupees as a travelling Allowance to the Salary of 1,000 Rupees allotted to the Office by the Committee.

16. The

16. The Lieutenant Governor concurs in the Observation of the Committee regarding the Number of Assistants necessary for the North-west Provinces being not less than Thirty.

17. The Operations in the Settlement Department have been nearly brought to a Close, and it has been His Honour's Desire to absorb the Officers into their proper Grades as Opportunities offered. The Lieutenant Governor, entertaining the Opinion that additional Allowances given to the Officers in this Department should only be enjoyed whilst actually employed on the special Duty, has on all recent Occasions expressly recorded that the additional Salary should cease with the Duties for which it was granted. This Course will be invariably carried out as any Occasion may arise.

18. His Honour coincides in the Views of the Committee regarding the Number of Principal Sudder Ameens and Moonsiffs. The Change in the Dehlie Territory, alluded to in Para. 52, is too recent to admit of a decided Opinion being formed. His Honour apprehends some Aid will be required to the Four Moonsiffs substituted for Four Sudder Ameens, but the necessary Assistance can be afforded without any additional Cost.

19. His Honour considers the proposed Arrangements regarding the Number and Distribution of uncovenanted Deputy Collectors judicious. In respect to investing this Class of Officers with magisterial Powers, the Lieutenant Governor has some Hesitation concerning all the Objections to the Union of Fiscal and Police Powers to possess full Force in regard to these Offices. The Lieutenant Governor would suggest that the Local Government might be empowered in special Cases, on the Recommendation of the Commissioner and Nizamut Adawlut, to invest a Deputy Collector with the Powers of an Assistant to a Magistrate. Such a Measure might pave the Way to the more extensive Introduction of the System, should it be found practically to answer.

Officiating Judge at Benares.
Officiating Judge at Meerut and Dehlie.
Officiating Judge at Bareilly.
Officiating Magistrate and Collector at Cawnpore.

20. Of the Appointments noted in the Margin, One, that at Benares, may be immediately abolished. Should his Lordship deem it expedient to vest the Agency in Major Carpenter, Arrangements are now under Consideration for the final Discontinuance of that at Meerut and Dehlie; and Mr. J. S. Clarke is at present acting for Mr. Begbie, who is acting as Commissioner during the Absence on Leave of Mr. Franco.

21. For Bareilly an Arrangement has already been proposed; and as regards Cawnpore the Lieutenant Governor can only observe, that no serious Evil has resulted under his Observation from the Distribution of Duties alluded to in Para. 68. of the Committee's Report, and which he found in force on taking Charge of the Government of these Provinces.

22. In the Recommendation of the Committee, as noted in Para. 62., the Lieutenant Governor entirely concurs, and would suggest that a Resolution embodying its Items be passed by the Right Honourable the Governor General, and notified for general Information and Observance.

23. The Reductions noticed in Paras. 67. and 68. will be carried into effect from any Date the Right Honourable the Governor General may determine, and those in Para. 69. as his Lordship may direct.

I have, &c.
(Signed) R. N. C. Hamilton,
Secretary to Government of
N. W. Provinces.

R. N. C. Hamilton, Esq., to T. H. Maddock, Esq.

STATEMENT alluded to in Paragraph 8 of this Letter.

DISTRICTS.	Number of Moonsiffs.	Number of Cases decided in 1841.	
Dehlie	7	2,753	
Seharunpoor	5	2,768	
Meerut	7	2,676	
Allyghur	7	2,578	
Moradabad	10	3,499	Rohilcund.
Bareilly	9	3,121	Rohilcund.
Agra	5	1,926	
Furruckabad	6	2,344	
Mynpooree	5	1,338	
Cawnpore	5	1,510	
Futtehpore	3	809	
Bundlecund	3	784	
Allahabad	4	1,279	
Goruckpore	10	2,880	
Azimghur	4	683	
Jounpore	3	969	
Mirzapore	3	834	
Benares	5	1,384	
Ghazeepore	5	1,747	

(Signed) R. N. C. HAMILTON,
Secretary to Government, N. W. Provinces.

Minute by the Hon. W. W. Bird.

MINUTE by the Honourable W. W. BIRD, dated 12th December 1842.

Report of the Finance Committee.

Calcutta, 12th December 1842.

1. It would have taken very little Time to express my Opinions on the Recommendations contained in the Second Report of the Finance Committee, communicated to us by the Right Honourable the Governor General in his Letter dated the 24th of September last; but Mr. Prinsep has recorded a Minute upon the Subject, in which he has entered into Details, and brought forward Statements relating to the Expenditure under the Bengal Government not touched upon in that Report; and as I am unable to concur either in the Correctness of those Statements, or in the Conclusions which he has drawn from them, I felt it incumbent upon me to place on Record such Information as was obtainable, in order that in the Situation I at present fill, of Deputy Governor of Bengal, it might not be supposed that I am inclined to see Blame cast upon former Administrations without having the Circumstances fully before us, and while the Finance Committee are still engaged in prosecuting those Inquiries, by which alone it can be clearly ascertained whether the former Administrations referred to are deserving of Praise or Censure.

2. Previously, however, to entering on the Subject of Bengal, I will state as concisely as possible the little I have to say respecting the Committee's Report on the Provinces under the Agra Government.

3. In the *First* Recommendation I entirely concur, namely, that all Offices no longer required be abolished, and the Incumbents be appointed to the First Vacancies that may occur in which their Services will be useful.

4. In the *Second* Recommendation I also concur, namely, that in special Appointments when Allowances are given for the Performance of particular Duties over and above what are usually drawn by other Officers of the same Standing in ordinary Appointments, the Excess be immediately reduced on the Completion of the special Duty, and consequent Abolition of the Office.

5. But in the *Third* Recommendation I cannot concur without some Qualification. It is quite unobjectionable *prospectively* that when Appointments in

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in the ordinary Course of the Service are abolished, or their Emoluments reduced, the Difference between the Salaries formerly drawn by the Incumbents and those which attach to the Offices they subsequently hold, be considered personal, and be continued for a Period of Three Years, unless the Incumbent be intermediately appointed to another Office of equal or larger Emolument; but the Rule ought not, in my Opinion, to be applied to those who have hitherto been allowed that Difference. If the Individuals in question are not competent to discharge effectively the Duties of the Offices to which they were transferred, they should, of course, be removed altogether; but while they continue capable, they seem to me to be entitled to the Continuance of the Allowances which they have hitherto enjoyed under an implied Assurance of their Permanency, until other Situations may be offered to them of equal Emolument. The new Rule would, therefore, not only press hard upon Persons so situated, but would be inconsistent with an Arrangement to which the Government is understood to be virtually pledged. Moreover, the Saving, as Mr. Prinsep observes, would be very inconsiderable.

6. With the Results that would arise in the North Western Provinces from the Adoption of the Measures and Rules above adverted to, the Lieutenant Governor is principally concerned; and it appears from his Letter dated the 4th October last, a Copy of which accompanied Mr. Mansell's Communication of the 2d Ultimo, that he concurs generally in the Committee's Recommendations. There are One or Two Points, however, on which I wish to make a few Observations.

7. The first is in respect to the Salary assigned to the Office of Magistrate and Collector, which Office, for Reasons stated by me elsewhere*, I should gladly see disunited; but as long as the Union continues, I agree with the Committee and the Lieutenant Governor in thinking that a Salary of 2,000 Rupees per Mensem is a fair and sufficient Remuneration. The Assistance which this Class of Officers derive from the Uncovenanted Deputy Collectors appointed under Regulation IX. of 1833, is very considerable, and fully justifies the Reduction; besides which, the Expense of the latter Establishment is great, and it is not unreasonable that a Portion of it should be borne by the Officers of the Department whose Labours they so effectually diminish, and whose Duties in future will neither be so arduous or responsible as heretofore.

* Vide Report of the Police Committee, dated 18th August 1833.

8. Next, I would express my Concurrence in the whole of the 55th Para. of the Committee's Report, and add my own Recommendation to theirs, for investing uncovenanted Officers with the Powers of Magistrate. In the North-western Provinces, where the Union of the Offices of Collector and Magistrate still continues, these Powers should be vested in the Deputy Collectors; but in Bengal, where it does not, and where from the Paucity of Junior Civil Servants the Employment in the Magistracy of Officers of this Description is equally necessary, and will soon become indispensable, they should be vested in Individuals unconnected with the Revenue Department. To save Time, as the concluding Sections of Regulation IX. 1833, were drawn up by myself, I annex a Draft of Act framed, as suggested by the Committee, on the Model of those Sections, which may be made over at once for Consideration to the Legislative Department.

9. Further, I have only to remark, that the Committee have not touched upon the Subject of Deputation Allowance. It has long appeared to me that this is a Branch of Expenditure which requires immediate Revision, and that it is susceptible of great Modification. I will not anticipate the Committee in the Consideration of this important Question, but if it has been laid aside I intend to bring forward myself certain Propositions, which will go the Length at least of securing Government against the very heavy extra Expense to which we are exposed on account of Absentees.

10. Having now stated all that appears to me necessary in regard to the Committee's Report, I proceed to make such Observations on that Part of Mr. Prinsep's Minute which relates to Bengal, as may prevent any premature

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Opinion being formed on the Subject. The Finance Committee will not fail to ascertain the real State of the Case, but they ought not to be allowed to entertain a preconceived Idea that there has been needless Waste and Expenditure, or that the Government has been led on to prosecute the Objects in view without due Economy in regard to the Means and Instruments by which those Objects were to be accomplished.

11. In order to illustrate his Views regarding the Manner in which an Inquiry into the Financial State of the Administration should be conducted in all its Details, Mr. Prinsep has given an Example of certain Branches of Expenditure in the Judicial and Revenue Department of the Government of Bengal, but the Items relate only to 17 Districts, a Part, instead of the whole, Territory. Besides this Inconvenience, they will be found not to tally with the Figures used by the Finance Committee, or by the Governor General in his Resolution of 23d June 1842. I should be unwilling to rest any general Remarks regarding the Judicial Administration upon such Foundation, or indeed to hazard any Opinions upon so important a Subject without being in possession of sufficient Materials, otherwise I might remark, that the Figures used by the Governor General in his Resolution above quoted do not at all bear out Mr. Prinsep's Observations; on the contrary, they lead (if it were proper now to pursue the Disquisition) to a perfectly opposite Conclusion.

12. The Judicial Expenses for the Lower Provinces, according to the Civil Auditor's Books, which are those followed by the Governor General's Resolution, were,—

—	1835-36.	1840-41.	Increase.	Decrease.	Net Increase.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Fixed - - -	48,95,478	48,72,566	- - -	22,912	3,25,546
Contingent - -	7,15,721	10,64,179	3,48,458	—	—

Supposing these Figures to be correct, they show that the large Employment of Natives in the Judicial Branch of the Service, and the great Improvement of the Administration of Civil and Criminal Justice and Police, which has notoriously taken place during the Interval in question, have been accompanied by a positive Reduction of Fixed Establishment of 22,912 Rupees. But, as already observed, this is not the Place for such general Conclusions, favourable or unfavourable; nor is the Information sufficient. Again, in the Revenue Branch of the Bengal Government the imperfect Results of Statements for a similar Portion of the whole Territory are considered by Mr. Prinsep to support the general Opinion, that there has been needless Waste in the Multiplication of extra Establishments in this particular Department, owing mainly to the Governor of Bengal not having deemed it necessary to report each Case of new Office, as is required by the Letter and Spirit of the Act of Parliament, but having contented himself with a general, and sometimes only a constructive Authority for new Establishments, whereby the Applications of public Officers in Districts have often been allowed too ready acquiescence.

13. As far, however, as my Inquiries have gone, I can find nothing upon which to base this heavy Censure of a preceding Government. There has been Increase of Expense during the last Six Years in the Land Revenue Department of the Bengal Government, but Increase of Expense is not necessarily "Waste," and should not be so denominated, unless the Fact be unquestionably established. There have been carried on during the last Six Years under the Bengal Government very large and important Measures for the Resumption and Settlement of Rent-free Tenures, and for the improved Collection of the General Land Revenue. These were undertaken with the Sanction and Authority of the Supreme Government, and it was well understood that they would occasion a large *temporary* Increase of Expense.

14. The

14. The Result as to Expense, using again the Figures of the Governor General's Resolution, is as follows:— Minute by the Hon. W. W. Bird.

—	1835-36.	1840-41.
	Rupees.	Rupees.
Fixed - - - -	23,36,108	41,36,075
Contingent - - -	3,22,725	10,47,492

Showing an Increase of fixed Establishment of Rupees 17,99,967, the Contingencies, of course, increasing at the same Time. On the other hand, the Result of the Measures for which this Expenditure was incurred has been very successful, and the Expenditure has long since reached its highest Point, and is, as Mr. Prinsep admits, now in course of Diminution.

15. The fixed annual Demand on account of Land Revenue in the Lower Provinces in 1835-36, the First Year of the Series, was Rupees 3,30,72,244, the fixed Demand for the last Year, 1840-41, was Rupees 3,38,81,963, showing a permanent Addition to the annual Land Revenue of the Country of Rupees 8,09,719; and this is known to be still on the Increase. The Collections actually realized in—

1834-35	were Rupees	3,00,33,179
1835-36	„	3,05,10,553
1836-37	„	3,00,40,169
1837-38	„	3,37,13,082
1838-39	„	3,43,93,142
1839-40	„	3,33,46,035
1840-41	„	3,36,29,863

Showing that the improved Management of the Land Revenue Collections has raised the annual Receipts on this Account Thirty-six Lacs in Six Years.

17. This, however, as I have already stated, is not the Time for Disquisitions of this Nature. The Inquiry must be gone into before any correct Opinion can be formed on the Subject. But I have thought it my Duty to record these Particulars as a Set-off against the Charge of Wastefulness in the Management of the Revenue Affairs of the Lower Provinces, for which I can discover no substantive Grounds; and it should be observed, that the Honourable Court, in a Despatch recently under our Consideration, dated the 25th May 1841, remark, that in the aggregate Resources from the Land Revenue in Bengal during the Period referred to there had been a marked Improvement.

(Signed) W. W. Bird.

An Act for the more extensive Employment of uncovenanted Agency in the Judicial Department.

I. Whereas the Exigencies of the Public Service require that the Criminal Branch of the Judicial Department should be strengthened by the more extensive Employment of uncovenanted Agency:

It is hereby enacted, That it shall be competent to the Local Governments of both Divisions of the Bengal Presidency to appoint in any Zillah or District a Deputy Magistrate, with the Powers herein-after specified.

II. And it is hereby enacted, That the Office of Deputy Magistrate shall be open to Natives of India of any Class or religious Persuasion. The Persons selected shall receive their Commissions from Government in the usual Mode, under the Signature of the Secretary in the Judicial Department.

III. And it is hereby enacted, That every Person appointed to the Office of Deputy Magistrate under this Act shall, previously to entering upon the Execution of the Duties of his Office, make and subscribe before the Magistrate of the District to which he may be appointed a Declaration according to Act XXI. 1837.

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IV. And it is hereby enacted, That a Deputy Magistrate appointed under this Act shall be in all respects subordinate to the Magistrate under whom he may be placed. He shall exercise such of the Powers of a Magistrate as the Magistrate, with the Sanction of Government, may commit to him, and shall obey all Orders that may be issued, and perform all Duties that may be assigned to him by that Functionary, who shall be at all Times competent, subject to such Orders as he may receive from the Local Government, to extend, limit, or resume the Jurisdiction committed to his Subordinate.

V. And it is hereby enacted, That all Proceedings held by a Deputy Magistrate appointed under this Act shall be recorded in his own Name and on his Responsibility, and shall be appealable either to the Magistrate or to the Sessions Judge, under the existing Law of Criminal Appeals, according to the Extent of the Powers committed to him under which the Proceedings may have been held.

VI. And it is hereby enacted, That a Deputy appointed under this Act shall not be removable but for Misconduct, and with the Sanction of the Local Government. Whenever there may be reason to believe that a Deputy is disqualified by Neglect, Incapacity, or Corruption, for Continuance in Office, a Report shall be submitted by the local Magistrate for the Consideration and Orders of the Local Government, which shall be competent to suspend him, and order a further Inquiry into his Conduct, or to direct his immediate Dismissal, as may appear just and proper.

(Signed) W. W. Bird.

Minute by the Hon. H. T. Prinsep.

Minute by the Honourable H. T. Prinsep, dated 10th November 1842.

Minute of Lord Auckland, 28th Feb. 1842, and Reports of Finance Committee.

The Right Honourable the Governor General refers for our Opinion the Suggestions and Recommendations of the Finance Committee sitting at his Lordship's Head Quarters. If those Recommendations have our Concurrence, we are requested to give immediate Directions to carry them into effect. The specific Recommendations of the Finance Committee are summed up at the Close of their Second Report; they are as follows:—

To abolish Offices no longer required, appointing the Incumbents to other Situations. The Appointments indicated as falling in this Category are the additional Judgeship at Banda, the Collectorships of Customs at Agra and at Allahabad, the Joint Magistracy and Deputy Collectorship at Rohtuk, the Special Deputy Collectors appointed to investigate rent-free Tenures at Bareilly, Benares, Meerut, and Allygurh, the Settlement Officer employed at Agra, and others of the same Class who are to be dispensed with when their Settlement Operations are respectively concluded.

A new Arrangement is proposed for the Customs Department of the North-western Provinces, by which Two of the present Collectors (Messrs. Parks and Plowden) drawing each 2,000 Rupees per Mensem, are to be dispensed with, and Two Superintendents, at 2,500 per Mensem, being appointed for the whole Frontier. The local Custom Houses are to be placed under uncovenanted Deputies, Eight in Number, and divided into Three Classes, of whom Two are to receive 600 per Mensem, Two 500, and Four 400 per Mensem. The other Offices recommended for Abolition were originally temporary Appointments made for special Purposes, and, under any Circumstances, would not, or at least ought not, to have been continued beyond the Exigency which called for each. The Second Recommendation of the Committee is, that, when consequently upon a Reduction of official Salaries, the individual Incumbent is allowed the Difference between the reduced and the former Salary as a personal Allowance, it should be made a Rule that this Allowance should last only for Three Years, upon the Assumption apparently that that Period ought to suffice to enable the Individual to obtain an equivalent Salary in some other Office. The other Recommendations are based upon a Revision of the Number and Allowances of the public Officers to be employed in the Duties of civil Administration in the North-western Provinces. The Result of the Recommendations in this Branch as compared with the Years 1830 and 1841 is shown in

in Tables, of which the following are the Totals, excluding the Customs Offices :— Minute by the Hon. H.T. Prinsep.

—	Commission.		Judges.		Magistrates.		Collectors.		Deputy Collectors.		Joint Magistrates.		Registrars.		Deputy Collectors.		Assistants at 400.	Sudder Ameens.		Moonsiffs.
	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	No.	Salary.	
		Rupees.		Rupees.		Rupees.		Rupees.		Rupees.		Rupees		Rupees.		Rupees			Rupees	
1830	13	46,405	24	65,796	4	6,900	33	67,035	5	5,600	6	9,697	17	12,286	2	2,306	57	51	5,500	
					Magistrates and Collectors.		Joint Magistrates and Deputy Collectors.		Uncovenanted.		Settlement Officers.		Resumption.		Principal Sudder Ameens.					
1841	9	27,502	20	51,367	34	74,760	29	29,700	42	12,850	15	18,500	4	4,000	25	10,600	23	23	5,550	42,12,550
Proposed.	10	30,419	19	47,500	33	66,000	28	27,400	48	15,600					24	10,200	30	19	4,650	105,11,450

A mere Glance over these Results is sufficient to show that for financial Purposes the Effect will be very small indeed. The Discontinuance of Settlement and Resumption Officers, and the Reduction of the Salaries of Collector Magistrates from 27,000, as fixed by the late Governor General, in Diminution of the Scale authorized by the Court of Directors to 24,000, as arbitrarily declared by the Committee to be proper and sufficient, being the only Parts of the Scheme which exhibit a Saving, and the Discontinuance of the temporary Officers being evidently a Thing that must have taken place of itself when their Duties were over.

In order to take up these Recommendations in the Order they are given, the Abolition of temporary Offices, and the Change in the Arrangements for managing the Customs and Salt Duties of the North-western Provinces, are first to be considered.

Of course, the Principle of Expediency upon which the Abolition of temporary Offices is recommended admits of no Contravention. We must suppose that the Lieutenant Governor is himself anxious to carry out that Principle, and that the Settlement Officers, Presumption Collectors, and Special Joint Magistrates, will be discontinued as fast as their Work is completed; but the Lieutenant Governor may be inclined to show Consideration for the Individuals, and to allow them to continue in the Receipt of their special Salaries, until other Means can be found of providing for them equivalent Salaries. The Rule recommended by the Committee, that on Completion of Duties, for which special Salaries have been allowed, the Officers employed on them, if kept on expecting other Situations, and in the Interim employed on Deputation, or as Substitutes for Absentees, shall receive only the average Salary of their Contemporaries, is a good one, but it is one that can only be brought into Operation by the Lieutenant Governor himself, who may be enjoined to bear it in mind, and make special Arrangements in conformity with the Principle as Occasions arise. The Three Cases cited, viz., those of Messrs. G. H. M. Alexander, R. Alexander, and Cocks, may be pointed out as fit ones to be brought under the immediate Operation of the Rule.

With respect to the proposed Change of System in the Customs Department of the North-western Provinces, the Effect of the Change will be to leave as Pensioners Two Officers whose Efficiency does not stand high in public Estimation, to extend the Authority of the Two efficient ones, making them Superintendents instead of Collectors, and increasing their Salaries accordingly, and in the Room of the Two discharged Collectors to have Three more uncovenanted Deputies,—that is, Eight instead of Five. I dare say the Management of the Customs in the North-western Provinces would be improved by this Change; but it is scarcely the Time to propose a new Cast of the Executive of this Department, when the Question of abolishing the Transit Duties, and reforming altogether the System on which the Salt Duties are collected, is still under Consideration. At present, the old Law, Regulation IX., 1810, is that under which Duties are levied in the North-western Provinces, but the Departures from the

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Principle of that Law, as well in the Rates as in the Mode of collecting, and even in the Establishments, are such as to call urgently for a Consideration of the Question; and in lieu of merely re-casting the Establishments, I should much prefer to hear of the whole System being placed on a proper permanent Footing. I see no Reason why the System established for Bombay for the Frontier Transit, both of Salt and Customable Goods, should not be made to apply to the North-western Provinces; and, instead of Ruwannas, let us have Chokey Passes with Arrangements for Collection of the Dues of Government through the Land Revenue Collectors, the Officers of Customs being only preventive, and having nothing to do with Accounts and Money Receipt, unless specially invested by Government with that Duty.

I would not, however, be understood as objecting at all to the Change proposed by the Committee in the Customs Establishments, but would observe, that, including the personal Allowances of the excluded Collectors, I doubt if it will be attended with saving.

The next Point to be noticed is the Recommendation that the personal Allowances of Incumbents should last only Three Years, and the Committee recommend that the Incumbents of the last Revision of Civil Allowances, which took place Ten Years ago, and under which several public Servants have been left in the Enjoyment of personal Allowances for more than Three Years, shall be brought immediately within the Rule. I think this inequitable and inexpedient, and would only apply a Rule of the Kind prospectively, so as not to touch former Incumbents. It is assumed that Three Years ought to suffice for obtaining another suitable Situation, and in the Case of Persons ordinarily brought into the Predicament to be thrown out of a Situation by its casual Abolition, there can be no doubt that Three Years is more than sufficient to ensure an Opportunity for other Employment, and in such Cases it will always be in the Power of the Government to offer such Employment so as to effect the desired Saving. If not opposed, the Fault will be that of the Government, not of the Incumbent. But this Rule will not hold when *maximum* Salaries have been reduced; that is, when the Salaries of the highest Situations in the Service have been fixed on a reduced Scale for all subsequent Nominees, but existing Incumbents have been left on the Salary to which they have been originally appointed. For instance, the Salaries of Sudder Judges were, before the Revision of Allowances made by the Finance Committee of 1828–29, 55,000 Sicca Rupees per Annum. The Government, on the Recommendation of that Committee, fixed Company Rupees 52,200 as the maximum Salary for any Office under Council, and this Recommendation was adopted by the Government, and approved ultimately by the Court of Directors; but the Sudder Judges, paid at the Time of its Adoption at 55,000 Sicca Rupees, were left in the Enjoyment of that Salary, and of these Mr. Rattray still remains in the same Situation he then held. How can it be assumed in his Case that Three Years was a sufficient Period for which to respect his Rights as an Incumbent? Where was or is he to obtain the equivalent Salary for that ordered to be curtailed? Mr. Cowell, of Bareilly, then Chief Judge of the abolished Provincial Court, stands in the same Predicament nearly. Unless he had been appointed to the Sudder Court, he could not have received the full equal Salary to that of his previous Situation. Either the Government has been in Error in respecting the Rights of Incumbents at all, where extensive Changes were made in the Scale of Allowances; or, having Reason for thus dealing liberally and fairly with them, the Government should carry out the Principle, and continue the personal Allowances, *until by the Offer of some other Situation the Opportunity of making the Saving to Government is given to them*, which is the present Rule already in many Instances acted upon in Bengal. If any Incumbent refuses the offered Situation he is then rightly deemed to have forfeited as much of the personal Salary as Government would have saved by the Arrangement. The Exigencies of the State are no Grounds for depriving any one of his fair Dues, and that Plea should no more be urged against Incumbents than it is against State Pensioners, or any other Consumers of public Income without Equivalent rendered in Service. The respect for Incumbents is not a new Principle, applied only on the Occasion of the Reductions of 1829. The same Principle has been uniformly recognized by the Court of Directors, and was so in the

Act

Act of Parliament, which in fixing the Allowances of the Members of the Supreme and of the Presidency Governments on their present Scale, left the Emoluments of the existing Incumbents of 1833–34 on the Footing on which they were when those Members were appointed.

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The Saving exhibited in the Report as to result from the new Rule is very inconsiderable. Mr. Cowell, indeed, will be mulcted 1,700 Rupees per Mensem; Mr. Wemyss, 427; and Mr. Tyler, 83. There are no others in the North-western Provinces. This Gain to Government is not sufficient to warrant the Abandonment of a Principle, if it be fair and equitable; if it be not so, it should never have been established; but being so, the Incumbents are entitled to the full Benefit of what was so established, and there is no Equity in suddenly turning round upon them with a Declaration that they have had long enough the Benefit conceded to them. If applied to them at all, the limiting and restricting Rule should only be so at the End of Three Years from the Time of its being now established; but I doubt if there will be Benefit in applying any new Rule to them.

I come now to the more important Part of the Finance Committee's Recommendations. They have thought it their Duty to review, and in fact to make a Re-cast of the Number and Allowances of the Officers employed in the Departments of Civil Administration in the North-western Provinces. I do not wonder at their so commencing; for the Committee, sitting, as it has done, away from the Presidency, has only had *Establishment Books* and Civil *Auditors Statements* to work upon. The real Sources of the Increase in each Department of Charge they have not had the Power yet to investigate, and never can have, unless they sit where the Accounts are kept, with their Vouchers, and where the Heads of Charge may be looked over in the Books, and anything out of common be at once raked up and made Matter of Inquiry. And what has been the Result of this Examination of the Establishment Books? Why it is ascertained that the paid civil Servants of the North-western Provinces, excluding the temporary Officers, such as those for making Settlements and for Resumption Duties, are less numerous and receive less Salaries than they did Ten Years ago; there has at the same Time been a large Increase of native Officers and uncovenanted Servants. And what do the Committee recommend as the Result of their Re-cast? One more Commissioner, One less of Judges, One less of Collector Magistrates, One less of Joint Magistrates and Deputy Collectors, One more of Principal Sudder Ameens, and Six more of Deputy Collectors (uncovenanted). There is surely no Saving in all this to meet the Deficit of Two Crore and a Half, the appalling Amount of which called the Attention of Government to the Necessity for Economy and Retrenchment. In fact, there is no Saving at all in the Committee's Scheme upon the ordinary fixed Establishments, which Result of the Examination they have been subjected to may be regarded as conclusively establishing the Fact, that it is *not in the Scale of our fixed Establishments* that there is Extravagance, nor is it by petty Retrenchments in them that we can hope to retrieve our Finance.

The only extensive Reduction the Committee have recommended is the Reduction of the Salaries of Collector Magistrates from 27,000 per Annum to 24,000. I am very unwilling to adopt this Recommendation, for several Reasons. In the first place, the Allowances of Up-country Collectors were fixed originally by Lord Wellesley at 2,000 Rupees per Mensem, with Commission on Abkaree and Stamps, which made some of them better than 3,000 Sanut Rupees per Mensem. The Details of Settlement were then made by Tehseeldars, and each Collector had a Territory yielding Twenty or Thirty Lakh of Rupees to administer. The Number of these Officers was afterwards increased by Lords Hastings and Amherst, in order that they might conduct the Settlements in Person; but the Allowances were left as so originally fixed until Lord William Bentinck, determining to introduce as much as possible of the Madras System, of which he was an Admirer, united the Collector's Office with that of Magistrate, and upon the Recommendation of a Finance Committee, composed of Servants of all Three Presidencies, re-cast the whole Civil Establishments of India. The Salary proposed for the Collector Magistrate was 30,000 Sanut or Company's Rupees. In the Madras and Bombay Presidencies those Officers called Principal Collectors receive as much, and some even more. The Court

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of Directors, by their Despatch dated 4th May 1836, fixed 28,000 as the proper Salary for these Officers, but the Government having intermediately reduced the Salaries to 27,000, that is, having established this Rate as the Medium of the Gradation Scale, which was disapproved by the Court, such became from that Time the fixed Salary of the Collector Magistrates of the Nort-west. In the Letter referred to the Court complain of the Governments having made a Reference on the Gradation Scale Principle, instead of carrying out the Orders for regulating Allowances, issued originally in 1831. And, again, in a subsequent Letter dated 5th September 1838, replying to a further Advocacy of the Gradation Principle, the Court observe, "We cannot but regret that in so many "Instances our Orders should either have been wholly disregarded or imperfectly executed. We allude especially to the Retention of the Gradation "System, notwithstanding our distinct and positive Instructions for its Abandonment. The Precipitancy with which it was brought into Operation might "indeed have raised considerable Difficulties in the Way of its total Abolition "immediately on the Receipt of our Orders, but a Commencement should "have been made, or at least Preparations entered into, for commencing at "the earliest possible Period. So far from this being done, by a needless "Reference of a Subject upon which we had *maturely deliberated and finally* "*determined*, the Execution of our Orders is postponed for many Months, and "*the Service during the Interval remains in that unsettled and feverish State in* "*which, by a Series of unnecessary Changes, it has now been kept for several* "*Years.*"

10th August.

The Court then, by the same Despatch, take in their own Hands the absolute Regulation of the Salaries of each Class of Officers, and prescribe Dates from which they are to be established, recognizing no Incumbency in those who were appointed after the Receipt of their previous Orders to Salaries in contravention of them.

Again, so late as 23d December 1840, the Court of Directors, in finally approving and confirming the Arrangements made in execution of the Orders referred to, observe in Para. 16.:—

"As our present Orders are intended *to place the Emoluments of our Civil* "*Servants on a permanent Basis*, we desire to be immediately furnished with a "Statement, &c."

I quote these Passages to show that the Court of Directors consider the present Scale of Salaries to be their Act, deliberately determined upon, after Ten Years of Consultation and Discussion in Correspondence, that they wish what has been so settled to be regarded as *permanent*, and that they look upon a Re-opening of the Subject as calculated to produce an *unsettled feverish State*, very undesirable, and of pernicious Influence and Effect on the Public Service.

For Financial Results it is quite obvious that the Revision of what was so settled after Ten Years of Deliberation can produce little Effect. The whole Saving per Annum in the North-west Provinces, temporary Appointments excluded, would not be one Lakh of Rupees, and there will be as much expended in the additional uncovenanted Appointments as is gained by the Reduction of the Collectors Salaries. Why then undertake the Revision of Civil Allowances? Are we to expect Changes with every Change in the Head of the Government, each multiplied, as it must be, by the Orders from England upon its Details, and each leaving every Thing unsettled for a necessarily long Period? I am inclined to say, Let what was declared to be permanent in 1840 have at least its Lustrum before being undone.

NOTE.—In 1836–37 there were in active Employment in the Bengal Establishment 388 civil Servants, besides those absent on Furlough and out of Employ. Of these Sixty-three drew 3,000 Rupees per Mensem, and upwards; Ninety-five between 2,000 and 3,000 Rupees; and Two hundred and thirty less than 2,000 Rupees, the Assistants included. The total Payment to the Service was close upon Seventy-five Lakh of Rupees. It is now considerably less, as the Number in effective Employ is much diminished by the Operation of the Annuity Fund, and a consecutive short Supply of Writers.

It will be observed, that the above Remarks apply only to that Part of the Finance Committee's Report which proposes the Reduction of the Salary of Collector Magistrate from 27,000 to 24,000 per Annum. The Committee themselves repudiate the Idea of making organic Changes in the Constitution and

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and Functions, or Emoluments, of the public Servants; and, in fact, they cannot have with them the Means of entering on the Consideration of such a Subject, for want of the Records and Materials to show on what the present Scheme was based. But being, as the Committee very properly are, thus impressed with the Inexpediency of unsettling, I think they have unwisely abandoned their own Principle in thus giving their Opinion on this One Point, and setting aside that of the Court of Directors, of previous Governments, and of Finance Committees, as to the proper Salary for Collector Magistrates in the North-western Provinces. Let these Officers remain as they have been fixed, at least until we have the Approval of the Court of Directors to the proposed Change, so as to preclude the Possibility of some further fresh Arrangement afterwards; and, for my own Part, I consider that the Reduction to 24,000 per Annum is not to be recommended, because it would have the Effect of making Collectorships mere gradation Offices, in which Incumbents would remain but for very short Periods, or at least of rendering them much more so than they are at present, which I should much deprecate. At Madras, where the Collector Magistrates are upheld as high Officers, and receive more liberal Salaries, the same Officer is found for Years in the same Post, which is there considered a great Advantage. Why widen the Difference between the Systems at the Two Presidencies, by further degrading those Officers in the North-western Provinces? With respect to the Suggestions of the Committee in regard to individual Offices, many of them are judicious, and several of the Arrangements recommended will doubtless have been made by the Lieutenant Governor, or be on the Eve of Completion, when he gets the Copy of the Report transmitted to him by the Governor General. With those I do not consider that we have any Necessity to deal in Calcutta, unless, indeed, the Lieutenant Governor should bring the Subject before us in order to obtain our Advice or Instructions. I do not mean, therefore, to follow the Committee through their Recommendation in this Branch.

But the avowed Motive of the Appointment of Finance Committees is, the Restoration of Indian Finance to its wholesome State of a Balanced Income and Expenditure. Lord Auckland, in his Minute of February 28th of this Year, gave a Statement of Indian Finance, which exhibited for the Two Years 1839–40 and 1840–41 (the latter based upon Estimates) a Balance of Four Lakh, and Three Lakh only on the Credit Side of our Indian Income, leaving the entire Home Supply, which ranges from Two Crore and a Half to Three Crore, quite unprovided for; this is equivalent to a Deficit to that Extent.

—	1839–40.	1840–41; Estimate.
	Rupees.	Rupees.
Receipts of Four Presidencies	21,37,00,906	20,86,98,925
Charges of Ditto - -	21,32,85,341	20,84,09,109
Surplus - -	4,15,565	2,89,816
Actual of 1840–41, since ascertained:		
Receipts of Four Presidencies - -		21,95,74,501
Charges of Ditto - - -		20,93,47,278
Surplus - - - -		1,02,27,223

The War Charges of the same Two Years were stated at 1,38,10,434 Rupees in 1839–40, and the 1840–41 Estimate was 1,32,63,914 Rupees, to which must be added Fifty and Seventy Lakh for the Excess of ordinary Military Charges of the Two Years over the same for 1835–36, arising from the Increase of Regiments of 360 Men, and from several new Irregular, Provincial, and other Corps; of the Deficit, therefore, of Two Crore and a Half or Three Crore, as much as a Crore and Eighty Lakh, or Two Crore, arises from the Military Attitude assumed, and from the Enterprises and Preparations we have been compelled to undertake and maintain in consequence; and if Peace be restored to Asia, as we have now good Reason to hope will soon be the Case, a large Portion of this Deficit will be provided for by a Return to a Peace Establishment. There is evidently no other Way of meeting so large an Excess; for I put, of course, out of the Question the Power of obtaining by

Note.—I am much afraid that these Two Items, "Military" and "War Charges," do not include Shah Shooja's Troops, the Charge of which, upwards of Fifty Lakh per Annum, is entered in a different Account, being regarded as an Advance to Shah Shooja. There is evidently no Prospect of the Advance being ever repaid, so it will sooner or later have to be written-off as a Charge.

	Rupees.
The actual ordinary Charges of Military of 1840–41 were	8,62,87,539
Add extraordinary - -	1,00,12,227
	9,62,99,756

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—	1839-40.	1840-41 Estimate.
	Rupees.	Rupees.
Total Charges - -	21,32,85,341	20,84,09,109
Deduct War and Military -	9,36,81,845	9,53,08,390
Total Charges -	11,96,03,496	11,31,00,719

—	1835-36.	Actual of 1840-41.
	Rupees.	Rupees.
Total Charges - -	18,29,56,003	20,93,47,278
Deduct War and Military -	7,53,86,976	9,62,99,756
Total other Charges -	10,75,70,027	11,30,47,522

Accession of Territory a correspondent Increase of Resources as resulted from previous Wars of the Days of Lords Wellesley and Hastings. As a Matter of Necessity, therefore, rather than of mere financial Prudence, we must look to an early Settlement of our Military Establishments on the reduced Footing required for a Season of Tranquillity. This is an obvious Means of providing for at least Half of the above stated Deficit. But leaving the Military and War Charges wholly out of the Account, there has been an Increase of General Expenditure in the Years 1839-40 and 1840-41, compared with 1835-36, approaching to indeed exceeding a Crore. This is distributed as follows:—

—	1835-36.	1839-40.	1840-41, Estimate.	Excess, 1839-40.	1840-41, Estimate.	Actual of 1840-41.	Excess of Actual in 1840-41.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Political Pensions -	1,28,13,294	1,95,58,599	1,49,78,786	67,45,305	21,65,492	1,55,33,248	27,19,954
General Department	1,79,29,457	2,06,06,582	2,00,43,923	26,77,125	21,14,466	2,22,65,550	43,36,093
Judicial „ -	1,72,29,454	1,87,01,997	1,81,77,738	14,72,543	9,48,284	1,86,28,921	13,99,467
Revenue „ -	1,85,76,973	2,01,84,493	1,99,37,123	16,07,520	13,60,150	2,12,59,869	26,82,896
Marine „ -	29,54,695	32,14,386	40,96,558	2,59,691	11,41,863	46,88,347	17,33,652
	—	—	—	1,27,62,184	77,30,255	—	1,28,72,063

These Five Heads of large Increase, accounting as they do entirely for the Difference between the Periods in the Amount of Charges general, are fit Subjects for close and accurate Investigation; and a Committee of Finance that should test the component Items of these large Disbursements, and advise which of them are indispensable and which may easiest be brought back to the Standard of 1835-36, the Year of smallest Expenditure and of largest Surplus in the Indian Account, would indeed deserve the Thanks of Government. It was my Intention to have broken down these large Sums by Division into Presidencies, and by a Classification of the Heads of Charge comprised in each, so as to have presented to the Government a general View of the real Sources of the Excess of Civil Charge, which has thus been allowed to grow up; and I had collected several Materials for that Purpose, when the Announcement of the Appointment of the Finance Committee led me to suppose that the Thing would be much better done by them. But their Time has been devoted to a close Examination of One particular Branch only, that of Civil Salaries and fixed Establishments, in which there has been least Difference, and if anything a Reduction of Charge. It is not by operating upon that Branch that the Government can hope to restore its Finance, and it must work in the Dark if the real Sources of the Increase which presses on us are not clearly ascertained as the First Thing.

	Rupees.
Income of 1835-36 -	21,69,42,524
Indian Expenditure -	18,29,56,003
Surplus of 1835-36, on Indian Account	3,39,86,521

It is, however, only by close Examination of the Accounts in detail, that this Knowledge can be obtained; and on that Account I doubt if a Committee of Finance, sitting anywhere else but at the Presidency, will do much good. If at a Distance it must rely wholly on the Work of others, and that Work will never be hearty, nor executed with proper Diligence and Zeal, if performed with the Knowledge that others are to derive the Credit, while to them is assigned only the Labour and the Responsibility for Inaccuracies.

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In order to show the Kind of Detail which I think it would be useful that the Government should possess, as a Preliminary to any Determination where to apply the Shears and seek the Means of necessary Retrenchment, I will proceed with One or Two of the Heads above given, premising that I was unable to obtain immediately the Information desired in respect to Political Pensions and General Department Charges; but have furnished to the Accountant General the Forms in which, I think, they should be passed under Review, in order that he may adopt them in reporting on the Charges of 1840-41, the Accounts of which are on the Eve of Completion. The Judicial Charges of all India in 1835-36 were 1,72,29,454. These were distributed as follows, compared with 1840-41 :—

——	1835-36.	1840-41, Actual.
	Rupees.	Rupees.
Bengal - -	64,40,243	70,37,959
Agra - - -	49,53,878	54,40,668
Madras - -	34,30,959	36,13,646
Bombay - -	24,04,374	25,30,029
	1,72,29,454	1,86,22,302

A further Distribution gives the following Heads for 1835-36 :—

——	Bengal.	Agra.	Madras.	Bombay.
	Rupees.	Rupees.	Rupees.	Rupees.
Suddur and Supreme Courts - - - - -	12,26,230	4,04,039	6,25,145	6,56,405
Zillah Courts and Establishments { European -	18,69,699	14,94,504	10,87,376	17,47,969
Zillah Courts and Establishments { Native - -	17,69,821	16,81,598	10,12,190	
Police - - - - - - - - - -	8,84,688	11,39,571	6,82,497	—
Miscellaneous - - - - - - -	6,89,805	2,34,166	23,751	—
	64,40,243	49,53,878	34,30,959	24,04,374
	1,72,29,454			

I cannot give the same Heads precisely for 1840-41, for Want of the actual Accounts of the other Presidencies for that Year; we must be content, therefore, to follow out the Comparison of Years in Bengal :—

——	1835-36.	1840-41.
	Rupees.	Rupees.
Suddur and Supreme Courts - -	12,26,230	12,26,943
Zillah Courts { European - -	18,69,699	17,77,684
Zillah Courts { Native - - -	17,69,821	20,51,627
Police Establishments - -	8,84,688	9,28,679
Miscellaneous * - - -	6,89,805	6,29,642
	64,40,243	66,14,575†

This Review will show Government that the Increase of Charge in the Judicial Department, so far as concerns Bengal, is wholly in the Native Courts

—	1835-36.	1840-41.
	Rupees.	Rupees.
* This Head includes Diet of Prisoners -	5,78,802	5,87,480
Pensions - - - - - - - -	36,586	37,894
Stamp Charges - - - - - -	62,723	—
Miscellaneous - - - - - - -	11,694	4,268
	6,89,805	6,29,642

† This Detail was obtained from the Accountant Revenue Department. Its Non-accordance with the above Total may arise from its not including the Eastern Settlements.

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and Police, and that this Department affords little Scope for Retrenchment, unless by some Change of System the Means shall be found of reducing the Machinery by which the Business of Judicial and Police Administration is conducted.

A Finance Committee, however, would by no means be satisfied with this Degree of Detail only, and with a view to pursue the Comparison more closely, I have obtained Statements in detail of the Charges of Seventeen Zillahs. To be complete, the Statements should include all Districts, and complete the Totals set down for them in the above Abstract. But it is not my Object to anticipate what will be better done by the Committees, or even by the ordinary Accountants of the Government; I merely desire to show the Form in which the Sources of increased Charge can best be laid open, as the First Step towards an Attempt to retrieve Finance by restoring the desired Equilibrium between Income and Expenditure, as it stood in 1835–36.

The annexed Statements marked A. furnish the following Comparison of Total Judicial Charges for 1835–36 and 1840–41, for the same precise Seventeen Districts:—

ALLOWANCES.

—	Judges Salaries.	Establishments, Natives, &c.	Deputation Allowances.	Extra Establishments.	Travelling Charges.	Temporary Establishments.	Ground Rents.	Office Contingencies.	Repairs.	Total.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1835–36	5,38,715	5,53,350	11,859	2,014	None allowed.	4,914	137	4,914	6,102	11,17,094
1840–41	5,08,096	7,05,574	18,980	- -	1,431	795	530	7,207	13,878	12,56,497

The above Comparison will show, at once, that the largest Increase has been in the Native Establishments, Deputation Allowances, and Repairs; the former are a necessary Incident to the Course of Policy determined upon by the Government, under which the Natives are more largely employed in Judicial Business, and with larger Allowances than heretofore. The Application of this Principle, instead of leading to a Reduction of Charge, as was expected, has increased the total Expenditure of the Department about Ten per Cent. There is little, however, to afford Material for retrieving our Finance under any of these Heads.

Let us examine similarly the Revenue Charges of India, by which, of course, must be understood those connected with the Administration of the Land Revenue, separated from Customs, Salt, and Opium, and other Sources of Income, for which our Accounts have distinct Heads.

The Revenue Charges of all India have been stated for 1835–36 at 1,85,76,973; the Increase upon which in 1840–41 was, on the Estimates, 13,60,150, but on the actual, 26,82,896; in 1839–40, 16,07,520. Divided into Presidencies, the Charges of 1835–36 stood thus:—

——	Bengal.	Agra.	Madras.	Bombay.
	Rupees.	Rupees.	Rupees.	Rupees.
Boards - - - -	2,77,023	1,18,175	2,64,141	—
Commissioners - - -	4,44,243	3,30,822	- - -	66,178
Collectors { European - -	9,24,642	- - -	11,46,708	6,43,739
Collectors { Native Deputy, including Resumption Officers - }	13,63,520	34,55,084	31,63,345	12,08,790
Miscellaneous - - -	* 3,77,841	† 17,43,352	3,40,741	‡ 26,08,629
	33,87,269	56,47,433	49,14,935	46,27,336
Actual of 1840–41 -	55,27,690	54,04,371	56,02,278	50,26,530

* Including Poolbundle, 1,94,397 Rupees; Pensions, 68,527.
† This Item includes, Pensions, 5,64,628 Rupees; Revenue Surveys, 2,12,092; Canal Charges, 9,04,724.
‡ In this are included, 25,47,267 Rupees on account of Pensions, and 45,158 for Surveys.

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The above general Comparison shows a disproportionately large Native Establishment, in 1835–36, for Collection of the Land Revenue in the Madras Presidency; but this is a Consequence of the Ryotwar Settlements and System introduced by Sir Thomas Munro. The Comparison with 1840–41, as with the Judicial Charges, I can at present give only in detail for Bengal, and that not for the entire Presidency. The general Result, however, for the same Twenty-seven Districts, in the Two Years 1835–36, and 1840–41, shows the following Comparison of Revenue Charges under their several Heads:—

Note.—Twenty-seven Districts in 1835–36, but increased to Thirty-two in 1840–41.

——	1835–36.	1840–41.
	Rupees.	Rupees.
Salaries of Collectors and Assistants	4,87,682	*6,08,904
Establishment - - -	2,58,548	6,25,165
Deputation Allowances - -	41,887	52,830
Travelling Charges - -	60	5,345
Temporary Establishment - -	63,782	84,338
Office Contingencies - -	42,700	63,877
Tehseldars - - -	6,747	4,382
Abkaree Expenses - - -	72,608	84,717
Sayer Payments - - -	51,344	85,572
Zemindar Allowances - - -	10,214	7,092
Kunoongoes - - -	660	689
Poolbundee - - - -	52,536	59,927
Repairs - - - -	3,480	5,205
Extra Allowances - - -	4,931	8,351
Ground Rents - - -	2,953	750
Total of 27 Districts -	11,00,136	16,97,151

The Detail of each District will be found in the annexed Statements marked B. It will be seen that the Increase of nearly Fifty per Cent. in the Charges of the Revenue Department in these Twenty-seven Districts arises mainly from the extra Appointments for Resumption and other Duties, both of European and Native Officers, but there is an Increase generally under every Head. Much of this Augmentation will be temporary, and susceptible of early Diminution; for the Resumption and extra Establishments are now under Process of Discontinuance. Still the Items deserve the early Investigation of any Officers who may be appointed to advise Government as to Sources of Retrenchment; and it has always been my Opinion, that there has been needless Waste in the Multiplication of extra Establishments in this particular Department, owing mainly to the Government of Bengal not having deemed it necessary to report each Case of new Office, as is required by the Letter and Spirit of the Act of Parliament, but having contented himself with a general, and sometimes only a constructive, Authority for new Establishments, whereby the Applications of public Officers in Districts have often been allowed too ready Acquiescence, under the Suggestion of the Secretary of the Department, who is, of course, more interested in the Success of Measures recommended by him, than in looking to the Economy of the Means and Instruments by which Success is obtained. The above Observations, brief and incomplete as they are, as a Review of our financial State, will nevertheless suffice to show the Process by which I would recommend its being examined with a View to a special Discovery

Note.—Deputy Collectors and Division of Collector Magistracies, Surveys.

* Including Resumption Officers.

Minute by the Hon. H. T. Prinsep.

covery of the Sources of Augmentation, and a Consideration of the Necessity of the Continuance of each. I do not intend to follow the late Governor General through his Suggestions of probable Means for restoring the Finance. The Lapse of Political Pensions and of Jageers is evidently a distantly prospective Resource, and the Changes in the Form and Constitution of the Government, through which a Saving is contemplated, are dependent upon other Deliberations than our own. The Surplus of 1835–36 was obtained *under the present Constitution*, and with all *existing Political Charges*, excepting such as have arisen out of the Afghan Policy adopted by the late Governor General. From the Consequences of a Prosecution of that Policy we are about to be relieved; and if we resolve to revert quickly to a Peace Establishment, we assuredly ought to restore the old Surplus without looking to incidental or prospective Savings, such as are included amongst those referred to in Lord Auckland's Minute. A close watching, however, of the Bengal Government is an essential Condition to any Restoration of our Finance; for there has always been a greater Tendency to Expense in its administrative Branches than in those of any of the other Presidencies. The Review that I have thus recommended may be undertaken by the Finance Committee, but only from Materials, and with the Assistance, of the Officers of the Departments of Account. I should have recommended obtaining, first, the Statements necessary from those Officers direct, and then selecting the specific Heads, the Revision and more economical Regulation of which might be intrusted to Committees by the special Instructions of the Government. For if we launch Committees at once into the wide Ocean of our Finance, without Compass or sailing Orders, they may lose their Time and Labour by undertaking useless Investigations and pursuing Objects which cannot lead to the desired End of restoring the Equilibrium of Income and Expenditure. The Government cannot divest itself of the Responsibility attaching to these augmented Charges, and ought not to commit to others the Duty of discovering their Source and taking Steps for their Correction. It is on this Account that I should wish the great Heads of Increase to be reported upon in the Form explained,—First, by our own Officers of Account, then shall we be able to point out to the Committees the particular Branches of Establishment, or of other Expenditure which it is desirable they should review for Purposes of Retrenchment. The Comparison with the Year 1835–36 will much more effectually answer this Purpose than one with 1830–31, or any other Period; because that, as above stated, was the Year of most economical Expenditure, and because the System which is now generally established was then also in force at all the Presidencies, whereas in 1830–31 that of Bengal and the North-western Provinces was under Transition, and attended with many extra Charges and Irregularities.

But when I suggest this particular Form of Comparison, and the Selection of the specific Years 1835–36 and 1840–41 for the Purpose, it must not be supposed that I do so as if it were a new Thing to have the Accounts in detail brought under the Review of Government by a Comparison of the Results of Years. The Accountant General annually makes up a Report on the Receipts of each Department and on each Head of Disbursement, with a Comparison of the same, for more than Twenty Years. But the very Length of Detail, and the Size of the Report, which is a thick Folio Volume, deter from that close Examination which is expedient; and from the same Cause the Date by which it is completed is so far in Advance of that specifically reviewed, that the Report is regarded as better adapted to satisfy the Curious as to the past than to answer Purposes of present Reform or Revision. In like manner the Government receives from the Court of Directors a careful Review of the Accounts of each Year, prosecuted into Detail; but though highly elaborate and useful for Reference, the Despatch affords a Retrospect of the State of Things at a Date so long since passed away, that when received it commands little immediate Interest. Thus the last Despatch of the kind which the Government has received from England was dated 25th May 1843, and contains a Review in detail of the Accounts of the Three Years 1834–35, 1835–36, and 1836–37, all Years of great financial Prosperity, being the Period when the Retrenchments effected by Lord W. Bentinck and Sir Charles Metcalfe came into most effective Operation. The Review of such a Period would

would be extremely useful for Comparison, if the Results of the Years of subsequent Embarrassment were sufficiently ascertained to be exhibited in Contrast. It is because in the natural Course of Things such a Comparison will not be obtained in the Form of these annual Reports and Despatches for Five or Six Years to come, that I think it will be advantageous to obtain the Comparison in detail that I have proposed of the Charges of each Department as a Basis for ulterior Measures.

Minute by the Hon. H. T. Prinsep.

(Signed) H. T. PRINSEP.

A.

EXTRACT from the ACCOUNT of BENGAL RECEIPTS and DISBURSEMENTS of 1835–6, in chiefly

ZILLAH ADAWLUTS. (PROVINCE OF BENGAL.)	Salaries of the Judges.	Establishment of the Courts.	Deputation Allowance.	Temporary Establishment.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Backergunge	28,609 6 2	21,580 2 2	657 10 8	- - -
Beerbhoom	41,250 0 0	26,932 1 4	281 10 5	84 11 5
Burdwan	61,201 14 9	74,034 8 1	- - -	1,066 6 1
Chittagong	82,362 5 7	41,329 14 8	1,131 4 9	100 13 5
Dinagepore	28,088 14 7	28,558 3 9	466 13 3	55 8 4
Hooghly	26,071 14 0	40,689 4 2	1,555 11 1	- - -
Jessore	28,560 15 0	41,690 12 3	42 11 6	- - -
Mymunsing	30,938 15 4	31,742 9 10	119 2 0	168 13 1
Nuddea	15,759 6 0	36,935 7 10	542 11 5	- - -
Purneah	26,314 1 0	31,091 12 6	119 9 9	- - -
Rajeshayhe	28,706 4 0	28,902 4 0	358 0 11	197 13 4
Rungpore	28,706 4 0	23,819 8 0	- - -	- - -
Rungpore (N.E. Parts)	- - -	9,431 5 7	- - -	- - -
Sylhet	28,357 8 0	28,661 2 2	3,067 12 1	252 0 0
Tipperah	28,706 4 0	30,471 4 9	124 7 11	56 12 2
24 Pergunnahs	39,539 12 0	38,103 10 1	3,392 4 5	31 9 10
Agent to the Governor General at Hazareebang	15,487 7 3	19,376 10 7	- - -	- - -
£	538,715 3 8	553,350 9 9	11,859 14 2	2,014 7 8

A. 1840–41.

DETAILS of the JUDICIAL CHARGES

ZILLAH COURTS. (BENGAL PROVINCE.)	Salaries of Judges.	Establishment of the Judges Court.	Deputation Allowances.	Extra Allowances.	Travelling Charges.	Temporary Establishment.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Backergunge	26,250 0 0	25,612 14 7	2,409 10 8	- -	184 0 0	45 11 1
Beerbhoom	36,550 0 0	38,853 14 5	- - -	- -	- - -	- -
Burdwan, East	30,000 0 0	52,671 9 5	1,000 0 0	- -	37 8 0	204 5 8
Burdwan, West	30,000 0 0	43,667 13 9	526 2 1	- -	- - -	- -
Chittagong	30,000 0 0	71,597 11 6	5,318 8 9	- -	- - -	11 6 0
Dinagepore	30,000 0 0	35,507 4 3	62 8 0	- -	- - -	88 0 3
Hooghly	34,428 9 1	42,634 8 8	- - -	- -	- - -	4 15 0
Jessore	38,683 3 3	52,362 14 7	- - -	- -	- - -	- -
Mymunsing	30,000 0 0	38,909 11 10	2,634 5 7	- -	- - -	109 8 7
Nuddea	30,000 0 0	41,589 8 4	- - -	- -	- - -	221 1 7
Purneah	30,000 0 0	39,155 9 0	1,934 1 10	- -	141 0 0	- -
Rajeshayhe	30,000 0 0	41,322 13 3	- - -	- -	- - -	10 8 3
Rungpore	30,000 0 0	33,320 9 2	2,520 0 0	- -	- - -	43 4 0
Rungpore (N.E. Parts)	- - -	13,613 0 8	- - -	- -	- - -	18 3 2
Sylhet	33,629 0 6	31,962 7 9	2,295 11 2	- -	- - -	- -
Tipperah	30,000 0 0	40,779 13 4	- - -	- -	- - -	- -
24 Pergunnahs	30,000 0 0	42,815 9 7	247 4 11	- -	- - -	38 7 3
Hazareebang	5,368 0 6	4,224 2 4	- - -	- -	955 8 11	- -
Maunbhoom	3,188 2 3	14,972 12 7	32 8 0	- -	113 12 0	- -
£	508,096 15 7	705,574 13 0	18,980 14 0	- -	1,431 12 11	795 6 10

Note.—As the General Account of the Receipts and Disbursements in 1840–41 of the Bengal Presidency had sufficiently so for all

A.

order to show the Particulars of which the Judicial Charges entered in that Account are composed.

Contingencies.			Repairs.			Ground Rent.			Total.			Diet of Prisoners.			Total.			Grand Total.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
87	13	1	730	14	9	33	8	0	51,699	3	10	19	10	2	19	10	2	51,718	14	0
28	5	7	40	15	3	-	-	-	68,617	12	0	6	10	6	6	10	6	68,624	6	6
1,044	10	3	23	11	3	-	-	-	137,371	2	5	13	2	10	13	2	10	137,384	5	3
457	4	2	130	0	0	-	-	-	125,511	10	7	278	10	10	278	10	10	125,790	5	5
416	14	11	2,415	11	11	-	-	-	60,002	2	9	13	2	4	13	2	4	60,015	5	1
690	8	4	-	-	-	-	-	-	69,007	5	7	21	9	0	21	9	0	69,028	14	7
546	2	2	-	-	-	-	-	-	70,840	8	11	2	4	0	2	4	0	70,842	12	11
123	8	1	1,062	9	6	-	-	-	64,155	9	10	-	-	-	-	-	-	64,155	9	10
520	9	0	44	13	9	75	2	0	53,878	2	0	-	-	-	-	-	-	53,878	2	0
118	6	3	613	9	6	-	-	-	58,257	7	0	70	8	0	70	8	0	58,327	15	0
54	5	6	200	0	0	-	-	-	58,418	11	9	51	0	10	51	0	10	58,469	12	7
58	2	9	-	-	-	25	10	0	52,609	8	9	1	15	9	1	15	9	52,611	8	6
-	-	-	-	-	-	-	-	-	9,431	5	7	-	-	-	-	-	-	9,431	5	7
166	13	10	-	-	-	-	-	-	60,505	4	1	11	5	10	11	5	10	60,516	9	11
478	5	1	240	0	0	3	10	0	60,080	11	11	-	-	-	-	-	-	60,080	11	11
122	6	1	600	0	0	-	-	-	81,843	10	5	32	14	0	32	14	0	81,876	8	5
-	-	-	-	-	-	-	-	-	34,864	1	10	-	-	-	-	-	-	34,864	1	10
4,914	3	1	6,102	3	11	137	14	0	1,117,094	7	3	522	14	1	522	14	1	1,117,617	5	4

A. 1840–41.

of the Province of Bengal.

Ground Rent.			Office and other Contingencies.			Repairs of Public Buildings.			Total.			Diet of Prisoners.			Allowance to Indigent Prosecutors and Witnesses.			Total.			Grand Total.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
35	11	8	269	7	7	1,978	11	1	56,786	2	8	0	15	0	-		-	0	15	0	56,787	1	8
-		-	136	13	0	874	7	8	76,415	3	1	10	15	7	-		-	10	15	7	76,426	2	8
-		-	645	10	3	837	7	7	85,396	8	11	9	3	9	-		-	9	3	9	85,405	12	8
-		-	723	3	7	-	-	-	74,917	3	5	8	14	6	-		-	8	14	6	74,926	1	11
-		-	462	11	6	2,397	12	2	109,788	1	11	51	4	0	7	6	0	58	10	0	109,846	11	11
59	3	5	492	12	3	-	-	-	66,209	12	2	4	0	0	-		-	4	0	0	66,213	12	2
-		-	564	11	0	-	-	-	77,632	11	9	-		-	-		-	-		-	77,632	11	9
-		-	779	15	4	-	-	-	91,826	1	2	11	2	0	70	5	0	81	7	0	91,907	8	2
-		-	318	12	11	2,073	14	3	74,046	6	2	-		-	-		-	-		-	74,046	6	2
78	11	0	712	8	3	10	15	0	72,612	12	2	-		-	-		-	-		-	72,612	12	2
331	13	6	193	8	6	415	9	11	72,171	10	9	20	7	9	-		-	20	7	9	72,192	2	6
-		-	203	1	5	710	4	7	72,246	11	6	13	4	0	-		-	13	4	0	72,259	15	6
21	8	3	262	14	0	652	11	1	66,820	14	6	0	8	3	-		-	0	8	3	66,821	6	9
-		-	103	1	6	-	-	-	13,734	5	4	-		-	-		-	-		-	13,734	5	4
-		-	320	6	7	1,171	4	1	69,378	14	1	55	8	0	-		-	55	8	0	69,434	6	1
3	14	0	611	15	7	2,671	14	6	74,067	9	5	2	13	9	-		-	2	13	9	74,070	7	2
-		-	406	4	7	-	-	-	73,507	10	4	38	9	0	-		-	38	9	0	73,546	3	4
-		-	-	-	-	83	6	6	10,631	2	3	-		-	-		-	-		-	10,631	2	3
-		-	-	-	-	-	-	-	18,307	2	10	-		-	-		-	-		-	18,307	2	10
530	13	10	7,207	13	10	13,878	6	5	1,256,497	0	5	227	9	7	77	11	0	305	4	7	1,256,802	5	0

not yet been quite completed, it is possible that the above Details may not be perfectly accurate; but they are practical Purposes.

B.

EXTRACT from the ACCOUNT of BENGAL RECEIPTS and DISBURSEMENTS of 1835–36, in order to

COLLECTORS. (BENGAL PROVINCE.)	Salary of the Collectors and Assistants.			Establishment.			Deputation Allowance.			Travelling Charges.		Temporary Establishment.			English and Native Office, Contingencies.			Tehsildaree Establishment.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	£	s.	d.	£	s.	d.	£	s.	d.
Backergunge	12,756	1	5	11,815	12	1	730	5	6	-	-	227	15	5	321	15	8	639	13	2
Beerbhoom	31,002	12	0	7,548	0	0	-	-	-	-	-	408	6	0	46	3	0	-	-	-
Burdwan	21,206	14	10	11,870	1	0	2,529	5	2	31	4	151	8	6	40	12	6	-	-	-
Calcutta	21,125	1	7	7,689	10	2	370	15	6	-	-	206	15	0	4,098	2	7	-	-	-
Chittagong	29,634	8	8	20,562	6	10	729	9	11	-	-	13,937	5	0	8,191	2	2	1,044	0	0
Dacca	19,291	5	2	11,755	6	5	4,472	9	10	-	-	-	-		396	6	0	-	-	-
Dinagepore	14,576	6	4	10,837	4	7	1,985	4	6	-	-	-	-		82	8	0	-	-	-
Hooghly	31,729	2	6	9,736	7	10	1,086	6	0	-	-	28	2	0	23	10	6	-	-	-
Jessore	17,194	10	10	14,211	5	3	2,176	9	11	-	-	366	5	11	321	11	6	-	-	-
Moorshedabad	27,497	15	10	14,471	7	3	2,738	4	7	29	8	9	12	0	803	8	3	-	-	-
Mymunsing	21,699	0	3	14,480	0	0	1,887	9	0	-	-	719	10	8	282	12	0	-	-	-
Nuddea	21,857	12	3	9,607	10	8	2,864	7	5	-	-	37	8	0	750	15	6	-	-	-
Purnea	22,123	9	10	8,172	0	0	1,148	8	5	-	-	37	12	6	424	14	0	-	-	-
Rajeshayhe	13,277	9	8	11 500	8	0	2,044	0	9	-	-	66	3	8	443	1	5	-	-	-
Rungpore	30,452	3	9	9,288	9	10	-	-		-	-	243	3	3	585	12	10	-	-	-
Rungpore (North-east Parts)	5,625	10	8	4,499	11	3	3,029	4	1	-	-	34	2	0	6,247	9	1	1,217	6	2
Sylhet	16,186	1	9	11,904	12	3	1,416	8	11	-	-	8,523	12	10	6,615	9	7	-	-	-
Tipperah	18,527	8	0	8,926	10	11	2,612	6	2	-	-	2,666	3	2	1,536	6	4	-	-	-
24 Pergunnahs	19,352	11	2	10,038	11	2	1,872	2	11	-	-	938	2	8	522	4	0	-	-	-
Bagoorah Deputy	8,611	14	0	3 300	5	4	-	-		-	-	303	0	0	134	3	0	-	-	-
Bhulwa Deputy	13,336	1	0	12,128	13	5	1,866	13	4	-	-	32,961	10	9	3,438	5	4	-	-	-
Burdwan Deputy	5,741	4	0	2,554	3	0	1,171	6	5	-	-	298	0	0	637	0	10	-	-	-
Malda Deputy	10,974	7	6	4,072	0	0	1,785	12	7	-	-	806	6	9	674	11	5	-	-	-
Pubna Deputy	10,853	2	5	4,811	0	0	1,186	5	1	-	-	55	0	0	528	9	2	-	-	-
Furreedpore Deputy	5,080	11	2	3,327	15	9	254	14	5	-	-	548	10	8	364	9	6	-	-	-
Hazareebang	30,974	14	7	13,171	1	1	153	15	0	-	-	207	2	6	4,225	10	4	3,846	6	11
Soonderbund	6,992	9	5	6,263	12	1	1,773	15	7	-	-	-	-		862	0	6	-	-	-
£	487,682	2	7	258,545	10	9	41,887	9	0	60	12	63,782	15	3	42,700	7	0	6,747	10	3

B. 1840–41.

DETAILS of the REVENUE CHARGES

COLLECTORS. (BENGAL PROVINCE.)	Salaries of Collectors.			English and Native Office Establishment.			Deputation Allowances.			Extra Allowances.			Travelling Charges.			Temporary Establishment.			Ground Rent.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Backergunge	22,959	12	3	14,384	1	3	1,108	3	11	25	0	0	-		-	795	15	0	16	0	0
Beerbhoom	34,625	12	11	15,582	4	8	3,163	0	1	-		-	-		-	70	0	0	-		-
Burdwan	35,675	0	0	44,937	0	11	8,221	9	11	460	0	0	270	8	0	383	6	2	-		-
Calcutta	9,600	0	0	10,343	2	6	-	-		-		-	-		-	-		-	-		-
Chittagong	17,797	13	7	90,495	6	4	2,161	11	6	-		-	-		-	9,535	5	0	-		-
Dacca	24,946	12	4	21,190	10	4	2,990	12	8	-		-	685	0	0	1,882	7	11	-		-
Dinagepore	22,233	5	4	19,463	13	0	2,086	4	10	635	0	0	-		-	1,760	11	10	25	5	5
Hooghly	31,768	1	0	33,098	9	3	1,420	0	0	855	0	0	-		-	10,334	7	7	4	0	4
Jessore	39,887	8	7	35,975	11	3	2,350	0	10	-		-	305	0	0	8,531	6	10	-		-
Moorshedabad	27,877	9	11	26,573	0	5	3,151	13	5	1,485	0	0	29	8	0	1,509	9	9	341	2	0
Mymunsing	30,875	0	0	38,123	6	6	6,874	0	0	890	0	0	-		-	5,529	9	3	-		-
Nuddea	24,875	0	0	21,214	7	4	-	-		-		-	-		-	1,787	13	4	8	8	6
Purnea	39,542	13	9	21,865	3	8	2,051	13	3	2,886	2	1	-		-	1,243	4	11	230	0	2
Rajeshayhe	28,887	10	0	18,171	13	5	208	5	4	-		-	-		-	283	8	10	-		-
Rajmehal	-		-	-		-	-		-	-		-	-		-	-		-	-		-
Rungpore	24,286	15	5	10,617	1	10	1,009	11	11	20	0	0	-		-	131	3	7	-		-
Rungpore (North-east Parts)	5,422	12	2	6,045	1	6	2,194	8	0	-		-	220	0	0	-		-	-		-
Sylhet	22,416	2	1	39,362	1	9	1,300	0	0	490	0	0	-		-	1,254	6	10	8	0	0
Soonderbunds	12,000	0	0	5,149	8	0	-	-		-		-	906	10	8	692	3	1	-		-
Tipperah	29,524	3	2	36,968	12	10	1,862	0	0	-		-	220	0	0	17,847	8	0	-		-
24 Pergunnahs	49,608	1	1	35,408	15	9	1,948	14	0	-		-	-		-	8,451	10	4	39	2	0
Burdwan Deputy	4,516	2	1	20,541	10	10	1,800	0	0	-		-	-		-	14	0	0	12	4	3
Bhulwa Deputy	11,400	0	0	26,601	6	9	653	12	8	605	0	0	-		-	11,571	14	2	-		-
Bograh Deputy	11,250	0	0	4,267	4	9	1,920	0	0	-		-	505	0	0	125	5	10	-		-
Furreedpore Deputy	7,916	2	1	6,366	1	1	1,532	14	6	-		-	-		-	84	0	8	-		-
Malda	10,500	0	0	5,289	7	6	1,702	13	9	-		-	65	0	0	127	12	0	-		-
Pubna	11,400	0	0	9,451	5	4	1,118	6	8	-		-	-		-	59	8	0	59	3	2
Hazareebang	10,736	0	0	5,694	0	0	-		-	-		-	1,911	1	9	331	2	8	6	6	4
Maunbhoom	6,376	4	7	1,983	7	10	-		-	-		-	227	8	0	-		-	-		-
£	608,904	15	3	625,165	0	7	52,830	13	3	8,351	2	1	5,345	4	5	84,338	5	7	750	0	2

Note.—As the General Account of the Receipts and Disbursements in 1840–1 of the Bengal Presidency had not yet been practical

B.

show the Particulars of which the Revenue Charges entered in that Account are chiefly composed.

Abkaree Establishment and Contingencies.			Sayer Establishment and Contingencies.			Zemindaree Allowance.			Carrougoes Establishment.	Poolbundee.			Repairs.			Extra Allowance.			Ground Rent.			Total.		
£	s.	d.	£	s.	d	£	s.	d.	£	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
7,883	12	8	-	-		-	-		-	-	-		340	0	0	153	1	8	15	0	0	34,883	13	7
1,637	9	0	-	-		-	-		-	-	-		14	9	0	-	-		-	-		40,717	7	0
2,018	8	2	-	-		-	-		-	19,538	0	4	-	-		119	9	9	-	-		57,506	0	3
4,911	11	9	17,008	3	6	-	-		-	-	-		-	-		-	-		201	14	0	55,612	10	1
4,895	9	0	-	-		-	-		-	862	14	0	99	4	0	-	-		-	-		80,056	11	7
3,423	7	6	-	-		-	-		-	-	-		-	-		-	-		-	-		39,339	2	11
1,940	1	1	-	-		-	-		-	-	-		758	15	11	-	-		23	12	0	30,204	4	5
4,368	8	10	2,296	15	2	-	-		-	-	-		-	-		-	-		1,197	15	6	50,467	4	4
2,633	12	0	-	-		-	-		-	-	-		-	-		-	-		-	-		36,844	7	5
9,930	4	1	3,258	8	0	390	4	6	660	27,289	8	0	578	1	0	-	-		194	11	0	87,851	12	6
3,249	8	7	-	-		4,407	13	0	-	-	-		106	0	0	-	-		200	0	0	47,032	5	6
1,089	3	6	2,003	14	5	-	-		-	-	-		-	-		-	-		914	1	10	39,125	9	7
1,556	12	1	-	-		-	-		-	-	-		204	9	1	1,129	2	2	-	-		34,797	4	1
1,836	12	7	-	-		-	-		-	2,400	0	0	200	0	0	-	-		-	-		31,768	4	1
2,463	4	11	-	-		-	-		-	-	-		27	0	0	-	-		14	0	0	43,074	2	7
5,196	6	4		-		-	-		-	-	-		-	-		-	-		-	-		25,850	1	7
2,751	15	3	-	-		-	-		-	-	-		781	0	0	-	-		-	-		48,179	12	7
978	6	9	-	-		-	-		-	80	0	0	60	0	0	-	-		30	5	0	35,417	14	4
3,902	8	5	26,776	9	8	-	-		-	2,366	4	4	252	15	9	1,991	5	4	-	-		68,013	11	5
1,257	7	11	-	-		-	-		-	-	-		20	0	4	-	-		-	-		13,626	14	7
438	15	8	-	-		5,416	4	2	-	-	-		-	-		-	-		-	-		69,586	15	8
629	10	0	-	-		-	-		-	-	-		-	-		-	-		41	12	0	11,073	4	3
225	1	5	-	-		-	-		-	-	-		4	4	0	639	14	2	-	-		19,182	9	10
1,021	7	10	-	-		-	-		-	-	-		13	7	0	-	-		111	0	0	18,580	0	1
-	-		-	-		-	-		-	-	-		-	-		-	-		-	-		9,576	13	6
2,367	12	5	-	-		-	-		-	-	-		20	0	0	58	8	5	9	5	2	55,034	12	5
-	-		-	-		-	-		-	-	-		-	-		839	9	11	-	-		16,731	15	6
72,608	9	9	51,344	2	9	10,214	5	8	660	52,536	10	8	3,480	2	1	4,931	3	5	2,953	12	6	1,100,136	1	8

in the Province of Bengal.

B. 1840–41.

English and Native Office Contingencies.			Tehsildaree Establishment.			Sayer Establishment and Contingencies.			Abkaree Establishment and Contingencies.			Zemindaree Allowances.			Carrougoe Establishment.			Poolbundee Charges.			Repairs of Public Buildings.			Total.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
681	3	11	-	-		-	-		6,791	7	10	924	4	4	-	-		-	-		261	15	7	47,948	0	1
560	3	5	-	-		-	-		2,299	2	6	-	-		-	-		-	-		2	0	0	56,302	7	7
2,653	14	9	-	-		-	-		2,238	15	1	-	-		-	-		36,570	7	8	1,651	5	9	133,062	4	3
1,961	7	3	-	-		41,484	2	7	2,336	0	1	-	-		-	-		-	-		-	-		65,724	12	5
1,652	2	1	1,109	6	10	-	-		5,438	2	7	-	-		-	-		256	15	11	-	-		128,446	15	10
334	13	0	-	-		-	-		3,100	13	5	-	-		-	-		-	-		-	-		55,131	5	8
2,509	3	3	-	-		-	-		5,974	1	7	-	-		-	-		-	-		505	5	7	55,193	2	10
1,495	13	3	-	-		2,555	3	11	3,136	0	11	-	-		-	-		-	-		-	-		84,667	4	3
7,486	14	4	-	-		-	-		1,405	7	8	-	-		-	-		1,822	3	0	-	-		97,764	4	6
891	0	6	-	-		5,999	4	8	15,143	2	7	404	13	0	689	11	0	13,030	15	2	31	2	0	97,157	12	5
1,555	1	6	-	-		-	-		2,736	11	4	-	-		-	-		-	-		428	10	0	87,012	6	7
274	11	7	-	-		28,151	6	7	1,246	5	10	-	-		-	-		-	-		-	-		77,558	5	2
2,915	2	1	-	-		-	-		1,500	8	11	-	-		-	-		-	-		334	14	5	72,569	15	3
739	3	5	-	-		-	-		2,000	14	0	-	-		-	-		3,000	0	0	334	8	3	53,625	15	3
-	-		-	-		-	-		53	5	3	-	-		-	-		-	-		-	-		53	5	3
1,421	11	9	-	-		-	-		4,435	12	2	-	-		-	-		-	-		207	7	5	42,130	0	1
13,656	4	5	420	0	0	4,320	13	1	10,095	14	10	-	-		-	-		-	-		877	14	5	43,253	4	5
3,049	2	3	-	-		-	-		2,811	11	5	-	-		-	-		-	-		42 / 151	13 / 5	0 / 5	70,734	4	4
1,290	11	5	-	-		-	-		-	-		-	-		-	-		-	-		-	-		20,039	1	2
9,543	3	11	-	-		-	-		949	14	5	-	-		-	-		80	0	0	-	-		96,995	10	4
2,413	0	0	-	-		3,061	7	10	2,954	6	10	-	-		-	-		-	-		127	14	0	104,013	7	10
394	0	3	-	-		-	-		248	14	0	-	-		-	-		-	-		1 / 96	6 / 15	0 / 8	27,625	5	1
2,029	14	11	-	-		-	-		307	8	0	5,332	15	0	-	-		-	-		-	-		502,502	7	6
252	8	8	-	-		-	-		2,045	2	5	-	-		-	-		-	-		-	-		20,365	5	8
291	15	11	-	-		-	-		788	13	7	-	-		-	-		-	-		-	-		16,979	15	10
523	1	2	-	-		-	-		2,467	2	4	-	-		-	-		167	4	0	-	-		20,842	8	5
186	9	10	-			-	-		1,248	11	8	430	13	7	-	-		-	-		-	-		23,954	10	3
2,194	3	4	2,852	15	4	-	-		-	-		-	-		-	-		5,000	0	0	150	5	6	28,876	3	10
919	12	1	-	-		-	-		962	8	0	-	-		-	-		-	-		-	-		10,469	8	6
63,877	2	3	4,382	6	2	85,572	6	8	84,717	10	3	7,092	13	11	689	11	0	59,927	13	9	5,205	15	0	1,697,151	8	4

quite completed, it is possible that the above Details may not be perfectly accurate; but they are sufficiently so for all Purposes.

W. W. Bird Esq.
W. Casement, Esq.
H. T. Prinsep, Esq.
to
The Governor General.

W. W. Bird, W. Casement, and H. T. Prinsep, Esquires, to the Right Hon. Lord Ellenborough, Governor General of India.

(No. 1002.)

Financial Department, 14th December 1842.

My Lord, Fort William, 14th December 1842.

We have the Honour to acknowledge the Receipt of your Lordship's Letter dated the 24th September, transmitting for our Information the Second Report of the Bengal Finance Committee, dated the 17th of August, and requesting our Opinion on the Recommendations of the Committee relative to the Civil Salaries in the Judicial and Customs Departments in the North-western Provinces.

Minute of the Hon. W. W. Bird, President of the Council, dated 12th December 1842. Draft Act with ditto.

2. The President of the Council and the Third Ordinary Member have recorded their Opinion separately on the Subject of this Report; and we beg leave to forward Copies of their respective Minutes, for your Lordship's Consideration.

Minute of the Hon. H. T. Prinsep, dated 10th November 1842. Statements with ditto.

3. In those Respects in which Mr. Bird and Mr. Prinsep have differed from the Propositions of the Finance Committee, or have differed from each other, the Reasons for such Dissent are stated in their respective Minutes, and your Lordship will not require them to be recapitulated here.

4. We shall address your Lordship again in the Legislative Department respecting the Recommendation in the 55th Para. of the Committee's Report for investing uncovenanted Officers with the Powers of Magistrate; and the Draft Act referred to in the 8th Para. of our President's Minute will be transferred to that Department for the Purpose therein suggested.

We have, &c.

(Signed) W. W. Bird,
W. Casement,
H. T. Prinsep.

The Governor General
to
the Court of Directors.

The Governor General to the Honourable the Court of Directors of the East India Company.

(No. 1 of 1843.)

Financial Department, 22d April 1843.

North Western Provinces.

Honourable Sirs, Agra, 22d April 1843.

Entirely concurring with your Honourable Court in your Objections to acting Appointments, I have, since the Government of the North-western Provinces has been in my Hands, endeavoured as extensively as I could to diminish their Number; and I believe I have since the 4th of January placed Twenty-seven Gentlemen in permanent Offices, which were before held temporarily by acting Officers. Nor have the various Changes which have been effected been unproductive of Economy; more than Two Lac of annual Expenditure have been saved by means of them.

Packets, Nos. 1 & 2.

2. I enclose Lists which have been prepared for me of the Offices to which permanent Appointments have been made, and likewise an Account of Savings effected.

Packet, No. 3.

3. These Savings, amounting to 2,29,104 Rupees a Year, are exclusive of those effected by the Changes in the Constitution of the Administration in Saugor; of these also I enclose an Account. Your Honourable Court will perceive that the total annual Saving under both Heads appears to amount to 3,15,104, which will, I hope, be satisfactory to you.

Packet, No. 4.

4. There are more Officers of the Civil Service allotted to the North-western Provinces than there are Offices.

5. This has arisen partly from the increased Number of Officers lately employed on Duties of a temporary Nature, and partly from the Return from Furlough of more Officers than have taken it.

6. It

The Governor General to the Court of Directors.

6. It is a most serious Inconvenience. I am endeavouring to diminish it by placing Gentlemen from these Provinces at the Disposal of the Governor of Scinde for Civil Service.

7. Two Gentlemen, Mr. Riddell and Mr. Cocks, have been already appointed to Scinde. I entertain the Intention of sending from hence One other Gentleman to Scinde, and of nominating to that Province Two Gentlemen from the Bombay Presidency, at the Recommendation of the Governor of Bombay.

8. These, with the Three military Officers appointed by the Governor of Scinde to be Collectors and Magistrates of Sukhur, Hyderabad, and Kurrachee, will be sufficient, I think, in the first instance to carry on the Civil Administration of the conquered Territory.

9. I have been careful to nominate from these Provinces young Men of much Promise. I am happy to state that there is a Disposition to volunteer for Service in Scinde, which shows a proper Spirit in the young Gentlemen.

10. They know indeed, as the military Officers do, that Reward and Honour will certainly follow good and zealous Service, and that no one has anything to hope from Favour.

11. This Conviction must produce valuable Service in both Departments; and when I have got Men into their right Places, with the right Spirit in them, everything may be accomplished which the Government can desire and the People justly claim.

I have, &c.
(Signed) ELLENBOROUGH.

(No. 1.)—List of Officiating Officers in Appointments made permanent since 1st January 1843.

Names.	Office.	Station.
Mr. H. S. Boulderson	Member of Sudder Board of Revenue	Allahabad.
– C. Grant	Accountant (N. W. P.)	Agra.
– H. Pidcock	Judges	Bareilly.
– W. H. Benson		Futtehpoore.
– C. Macsween		Moradabad.
– S. Fraser		Mynpooree.
– C. C. Jackson	Magistrates and Collectors	Agra.
– H. Armstrong		Azimgurh.
– D. M'Leod		Benares.
– G. Lindsay		Bijnore.
– C. Allen		Cawnpoor.
– J. H. Craigie	Joint Magistrates and Deputy Collectors.	Agra.
– Ommanney		Allahabad.
– D. Robertson		Allyghur.
– A. A. Roberts		Delhi.
– R. H. S. Campbell		Benares.
– F. B. Gubbins		Bijnore.
– G. Edmondstone, jun.		Bolundshahur.
– W. C. S. Cunningham		Cawnpoor.
– A. H. Cocks		Delhi, transferred to Scinde.
– F. R. Davidson		Etawah.
– W. Muir		Futtehpoor.
– C. Raikes		Futtyghur.
– J. R. Barnes		Hansi.
– G. H. M. Alexander		Calpee.
– J. B. Mill		Moradabad.
– J. Brewster		Paniput.
– E. T. Colvin		Rhotuck.
– C. B. Thornhill		Mynpooree.

True Copy.

(Signed) R. N. C. Hamilton,
Secretary to Government, N.W.P.

(No. 2.)—Distribution of the Civil Service in the North-western Provinces. April 1843.

Office.	No. of Officers.	Names.	—
Secretariat.			
Agra	1	Mr. R. N. C. Hamilton.	
Sudder Dewanny and Nizamut Adawlut.			
Allahabad	4	Mr. B. Taylor, – J. Currie, – G. P. Thompson — Judges	Registrar. Mr. Smith, Sick, – Edmondstone officiating.
Sudder Board of Revenue.			
Allahabad	3	Mr. T. J. Turner, – H. S. Boulderson — Members	Mr. Elliot, Secretary.
Special Commissioners.			
Meerut	2	Mr. H. H. Thomas. – H. T. Owen, Sick.	
Accountant, North-western Provinces.			
Agra	2	Mr. C. Grant. – Lloyd, officiating, Mr. Money on Duty.	
Civil Auditor, North-western Provinces.			
Agra	—	—	

(No. 2.)—DISTRIBUTION of the CIVIL SERVICE in the NORTH-WESTERN PROVINCES, April 1843—*continued.*

DISTRICT.		Commissioner.	Judge.	Magistrate and Collector.	Collector of Customs and Opium Agent.	Judge Magistrate and Deputy Collector.	Assistant.
Agra	7	Mr. J. Davidson	Mr. J. S. Boldero	Mr. C. C. Jackson	Mr. A. U. C. Plowden	Mr. J. A. Craigie	Mr. E. J. Boldero, Mr. Superintendent G. Tucker.
Allahabad	7	Mr. R. Lowther	Mr. A. Lang	Mr. T. P. Woodcock	Mr. C. C. Parks (sick)	Mr. Ommanney	Mr. M. B. Thornhill, Mr. C. G. Hillersdon (on leave).
Allyghur	3	- - -	Mr. M. T. Tierney	Mr. George Blunt	- - -	Mr. D. Robertson.	—
Azimghur	4	- - -	Mr. R. Neave	Mr. H. Armstrong	- - -	Mr. G. F. Edmonstone (on leave).	Mr. G. D. Turnbull (exercising powers of Joint Magistrate).
Bandee	3	- - -	Mr. R. J. Taylor (sick, J. Lean officiating).	Mr. W. P. Masson	- - -	Mr. A. A. Roberts.	—
Bareilly	6	Mr. W. J. Conolly	Mr. W. Cowell (Mr. Pidcock additional).	Mr. R. H. P. Clarke	- - -	Mr. E. H. Monckton	Mr. J. D. Inglis.
Benares	5	Mr. E. P. Smith (sick, D. B. Morrison officiating).	- - -	Mr. D. M'Leod	- - -	Mr. R. H. S. Campbell	Mr. W, Roberts.
Bijnour	3	- - -	- - -	Mr. G. Lindsay	- - -	Mr. F. B. Gubbins.	—
Bolundshuhur	2	- - -	- - -	Mr. N. H. E. Prowet	- - -	Mr. G. Edmonstone, jun.	—
Budaon	3	- - -	- - -	Mr. R. B. Morgan	- - -	Mr. W. S. Dourieithorne (on leave, F. Williams officiating).	Mr. G. M. Berford.
Cawnpoor	5	- - -	Mr. A Spiers	Mr. C. Allen (Magistrate, J. Wemyss Collector).	- - -	Mr. W. C. S. Cunningham	Mr. A. W. Ross.
Delhie	6	Mr. T. T. Metcalfe	Mr. C. Lindsay	Mr. J. Lean (on Duty, M. R. Gubbins officiating).	Mr. G. H. Smith	Mr. A. H. Cocks	Mr. P. V. Agnew.
Dehra Dhoon	1	- - -	- - -	- - -	- - -	Mr. H. Vansittart (Sup^{t}).	—
Etawa	4	- - -	- - -	Mr. A. Shank	- - -	Mr. T. R. Davidson	Mr. M. H. Court and J. A. Loch.
Fettehpoor	4	- - -	Mr. W. H. Benson	Mr. N. B. Harrington (J. Thornton, officiating).	- - -	Mr. W. Muir	Mr. Pearson.
Furrackabad	4	- - -	Mr. C. R. Cartwright	Mr. J. S. Clarke (sick, P. C. French officiating).	- - -	Mr. C. Raikes	Mr. J. P. M'Whirter.
Ghazeepoor	5	- - -	Mr. A. C. Heyland	Mr. E. Wilmot	Mr. S. P. Martin (Opium Agent).	Mr. R. T. Tucker	Mr. Wynward (on Settlement Duties, Mr. W. J. R. Carnac).
Goorgaon	3	- - -	- - -	Mr. S. G. Smith	- - -	Mr. G. C. Barnes (sick)	Mr. C. Wingfield (exercising powers of Joint Magistrate & Dep. Col.)
Goruckpoor	4	- - -	Mr. H. Lushington (sick, W. G. Woodcock officiating).	Mr. E. A. Reade	- - -	Mr. C. Chester	Mr. F. M. Lind.
Hissar	2	- - -	- - -	Mr. T. H. Sympson	- - -	Mr. J. R. Barnes.	—
Humeerpoor	2	- - -	- - -	Mr. J. J. W. Taunton	- - -	Mr. G. H. M. Alexander.	—
Jounpoor	3	- - -	Mr. D. B. Morison (on duty, H. B. Harrington officiating).	Mr. C. R. Tulloh	- - -	Mr. S. J. Becher.	—
Kamaon	2	Mr. G. T. Lushington	- - -	- - -	- - -	- - -	Mr. J. H. Batten (Principal Assist.)
Meerut	5	Mr. G. F. France	Mr. A. W. Begbie	Mr. T. J. C. Plowden	- - -	Mr. H. S. Ravenshaw	Mr. E. C. Bayley.
Mirzapoor	4	- - -	Mr. C. T. Thompson (sick, A. P. Currie officiating).	Mr. A. P. Currie (on duty, W. E. Money officiating).	Mr. G. Tod	Mr. J. S. Dumergue.	—
Moradabad	4	- - -	Mr. C. Macsween	Mr. J. C. Wilson	- - -	Mr. J. B. Mill	Mr. R. Money (on Settlement Duty, G. R. Clarke).
Mozuffernaggur	3	- - -	- - -	Mr. H. W. Deane	- - -	Mr. E. M. Wylly	Mr. A. Raikes (exercising the power of Joint Magistrate and Dep. Col.
Muttra	2	- - -	- - -	Mr. W. H. Tyler	- - -	Mr. G. D. Raikes	
Mynpoory	3	- - -	Mr. S. Fraser	Mr. H. Unwin	- - -	Mr. G. B. Thornhill.	—
Paneeput	3	- - -	- - -	Mr. J. P. Gubbins (sick, J. Lawrence officiating).	- - -	Mr. J. Brewster	Mr. A. Shakespear.
Rohtuck	1	- - -	- - -	- - -	- - -	Mr. E. T. Colvin	—
Saugor	1	- - -	Mr. C. M. Caldecott.	—	—	—	—
Shahjehanpoor	2	- - -	- - -	Mr. F. P. Buller	- - -	Mr. C. B Thornhill	—
Saharunpoor	3	- - -	Mr. G. W. Bacon	Mr. G. F. Harvey	- - -	Mr. E. Thomas	—
Simla	1	Hon. J. C. Erskine, Sub-Commissioner.	—	—	—	—	—
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True Copy.

(Signed) R. N. C. HAMILTON, Secretary to Government.

(No. 3.)—SAVINGS effected by Abolition of Extra Appointments.

Department.	Names.	Designation.	Amount.	Total.
			£ s. d.	£ s. d.
Judicial Department	Mr. Pidcock	Additional Judge, Bareilly	2,166 10 8	
	– Lindsay	Do. Benares	420 0 0	
	– Clarke	Do. Meerut	420 0 0	
				3,006 10 8
Political	Mr. S. Fraser	Agent at Banda	500 0 0	
	– J. Rivay	Do. Benares	500 0 0	
				1,000 0 0
Revenue and Judicial	Mr. Caldecott	Magistrate, Cawnpore	700 0 0	
	– Tyler	Collector, Muttra	83 5 8	
	– Elliot	Superintendent Survey	250 0 0	
	– Williams	Joint Magistrate, Pillibheet	1,502 0 0	
	– Alexander	Do. Rohtuck	800 0 0	
				3,335 5 8
Settlement Department	Mr. Allen	Settlement Officer, Bundlecund	2,250 0 0	
	– Gubbins	Do. Etawah	500 0 0	
	– Edmonstone	Do. Mynpoory	800 0 0	
	– Raikes	Do. Benares	800 0 0	
	– Alexander	Do. Agra	1,500 0 0	
	– Money	Do. Mooradabad	500 0 0	
	– Wylly	Do. Benares	1,000 0 0	
	– Muir	Do. Cawnpore	1,000 0 0	
	– Barnes	Do. Benares	1,000 0 0	
	– Cocks	Do. Rohilcund	300 0 0	
	– Barnes	Do. Do.	700 0 0	
				10,350 0 0
	– Brewster	Resumption Officer, Rohilcund	700 0 0	
	– Cragie	Do. Do.	700 0 0	
				1,403 0 0
			Per Mensem	19,092 0 4
			Per Annum	229,104 4 0

(True Copy.)

(Signed) R. N. C. HAMILTON,
Secretary to Government, N.W.P.

(No. 4.)—STATEMENT of CIVIL ESTABLISHMENT in the Saugor and Nerbudda Territories.

DATE.		NEW ARRANGEMENT.	
	£ s. d. £ s. d.		£ s. d.
1 Commissioner	3,000 0 0	1 Judge	2,500 0 0
Travelling Allowance	166 10 8		
	3,166 10 8		
3 Principal Assistants, at 2,000*l.* each	6,000 0 0	4 Deputy Commissioners, 1st Grade, at 800*l.*	3,200 0 0
3 First Junior Assistants, at 1,000*l.* each	3,000 0 0	4 Deputy Commissioners, 2d Grade, at 600*l.*	2,400 0 0
7 Junior Assistants, at 600*l.* each	4,200 0 0	4 Deputy Commissioners, 3d Grade, at 500*l.*	2,000 0 0
MILITARY.			
Junior Assistants, at 500*l.* and 400*l.*	900 0 0	Total	10,100 0 0
		Saving per Mensem £7,166 10 8	
		„ per Annum	86,000 0 0
Total	17,266 10 8		

(True Copy.)

(Signed) R. N. C. HAMILTON,
Secretary to Government, N.W.P.

No. 4.

Sums subscribed to the Four and Five per Cent. Loans respectively, in each Month from 1st January 1838 to the 31st December 1851.

There are no monthly Returns of Subscriptions to the above Loans prior to November 1841. The Subscriptions from January 1838 to October 1841, are therefore shown quarterly from the Quick Stocks.

	Quarterly Subscriptions.	Subscriptions to the Four per Cent. Loan.	Subscriptions to the Five per Cent. Loan.
1838	January to April	Rs 47,89,200	—
	April to July	38,27,900	—
	July to October	15,78,100	—
	October to January	22,39,300	—
1839	January to April	10,04,000	—
	April to July	8,94,900	—
	July to October	8,23,300	—
	October to January	22,05,700	—
1840	January to April	6,88,000	—
	April to July	11,17,975	—
	July to October	20,63,475	—
	October to January	20,33,675	—
1841	January to April	11,53,585	Rs 84,75,100
	April to July	20,40,900	46,41,800
	July to October	3,709	92,18,600
	November to 21st December	- - -	23,02,700
	December 21st to 18th January 1842	- - -	11,58,100
1842	January 18th to 12th February	- - -	28,49,200
	February 12th to 15th March	- - -	4,91,200
	March 15th to 18th April	- - -	7,38,200
	April 18th to 10th May	- - -	5,51,300
	May 10th to 7th June	- - -	6,33,300
	June 7th to 5th July	- - -	9,56,700
	July 5th to August	- - -	45,61,700
	August to 13th September	- - -	11,39,100
	September 13th to 18th October	- - -	18,95,900
	October 18th to 16th November	- - -	70,40,600
	November 16th to 20th December	- - -	35,34,200
	December 20th to January 1843	- - -	30,75,300
1843	January to 14th February	47,700	9,49,700
	February 14th to 14th March	55,200	1,17,300
	March 14th to 11th April	58,300	18,800
	April 11th to 25th April	93,200	10,000
	April 25th to 6th June	1,71,700	6,300
	June 6th to 4th July	1,37,800	5,900
	July 4th to 8th August	85,200	—
	August 8th to 5th September	48,900	500
	September 5th to 17th October	14,87,000	6,100
	October 17th to 16th November	13,38,500	600
	November 16th to 16th December	10,22,200	5,500
	December 16th to 15th January 1844	15,28,900	—
1844	January 15th to 15th February	20,07,300	1,200
	February 15th to 18th March	19,85,300	2,400
	March 18th to 17th April	25,61,100	7,000
	April 17th to 4th May	12,82,500	—
	May 4th to 4th June	10,43,200	—
	June 4th to 5th July	4,32,200	—
	July 5th to 10th August	5,38,400	—
	August 10th to 17th September	15,25,400	—
	September 17th to 15th October	4,34,800	—
	October 15th to 19th November	2,72,000	—
	November 19th to 20th December	11,19,500	—
	December 20th to 20th January 1845	2,69,000	—
1845	January 20th to 17th February	15,40,300	—
	February 17th to 22d March	13,35,700	—
	March 22d to 19th April	4,90,900	—
	April 19th to 10th May	1,82,700	—
	May 10th to 9th June	2,32,800	—
	June 9th to 9th July	1,59,100	—
	July 9th to 16th August	2,84,100	—
	August 16th to 18th September	5,16,700	—
	September 18th to 18th October	1,61,500	—
	October 18th to 19th November	1,36,200	—
	November 19th to 20th December	2,15,200	—
	December 20th to 21st January 1846	1,41,200	—

	Monthly Subscriptions.	Subscriptions to the Four per Cent. Loan.	Subscriptions to the Five per Cent. Loan.
1846	January 21st to 18th February	Rs 99,200	—
	February 18th to 20th March	1,73,900	—
	March 20th to 18th April	1,73,800	—
	April 18th to 9th May	21,300	—
	May 9th to 8th June	64,900	—
	June 8th to 7th July	1,41,500	—
	July 7th to 14th August	32,400	—
	August 14th to 18th September	1,37,700	—
	September 18th to 19th October	1,43,800	Rs 6,82,900
	October 5th to 19th October		
	October 19th to 19th November		39,79,300
	November 19th to 21st December		75,79,200
	December 21st to 23d January 1847		74,10,000
1847	January 23d to 18th February		54,49,100
	February 18th to 20th March		17,32,100
	March 20th to 19th April		7,29,900
	April 19th to 8th May		3,56,200
	May 8th to 8th June		5,11,000
	June 8th to 8th July		23,98,800
	July 8th to 14th August		4,97,900
	August 14th to 18th September		21,61,400
	September 18th to 13th October		21,16,800
	October 13th to 19th November		20,46,600
	November 19th to 21st December		29,20,600
	December 21st to 21st January 1848		9,25,700
1848	January 21st to 19th February		5,57,700
	February 19th to 18th March		4,70,900
	March 18th to 19th April		6,49,800
	April 19th to 8th May		1,65,400
	May 8th to 1st July		7,64,600
	July 1st to 8th July		77,500
	July 8th to 16th August		5,86,800
	August 16th to 18th September		10,22,700
	September 18th to 19th October		12,13,100
	October 19th to 18th November		3,90,400
	November 18th to 21st December		2,42,900
	December 21st to 20th January 1849		2,66,700
1849	January 20th to 21st February		2,45,400
	February 21st to 22d March		3,54,900
	March 22d to 19th April		5,42,800
	April 19th to 8th May		6,00,000
	May 8th to 13th June		16,05,600
	June 13th to 13th July		16,42,900
	July 13th to 20th August		33,23,000
	August 20th to 20th September		53,04,900
	September 20th to 22d October		26,23,700
	October 22d to 21st November		17,31,800
	November 21st to 22d December		13,00,400
	December 22d to 22d January 1850		12,22,100
1850	January 22d to 20th February		14,97,500
	February 20th to 22d March		13,31,700
	March 22d to 20th April		35,63,400
	April 20th to 13th May		11,20,500
	May 13th to 13th June		6,72,000
	June 13th to 13th July		10,56,100
	July 13th to 19th August		25,64,100
	August 19th to 21st September		11,21,300
	September 21st to 22d October		8,73,200
	October 22d to 21st November		9,77,800
	November 21st to 24th December		4,55,400
	December 24th to 23d January 1851		11,28,800
1851	January 23d to 20th February		2,33,600
	February 20th to 24th March		3,52,100
	March 24th to 23d April		2,68,300
	April 23d to 15th May	14,800	68,900
	May 15th to 12th June	16,900	10,400
	June 12th to 12th July	44,600	14,000
	July 12th to 21st August	51,700	—
	August 21st to 20th September	26,900	—
	September 20th to 22d October	20,600	—
	October 22d to 22d November	10,200	—
	November 22d to 22d December	54,300	—

East India House,
18th May 1852.

(Errors excepted.)

JAMES C. MELVILL.

No. 5.

AMOUNT of the GOVERNMENT STOCK in INDIA held by EUROPEANS and NATIVES respectively in 1834 and 1850, and the NUMBER of EUROPEANS and NATIVES holding STOCK respectively in each of the above YEARS.

30th APRIL 1834.

	Europeans.	Natives.	Total.
Six per Cent. Loan of 30th June 1822 - -	7,03,83,100	43,55,600	7,47,38,700
Five Ditto 31st November 1822 -	3,89,58,300	80,33,900	4,69,92,200
Five Ditto 1825–26 - - -	5,36,39,000	2,47,11,600	7,83,50,600
Five Ditto 1829–30 - - -	75,91,600	93,78,000	1,69,69,600
Four Ditto 1824–25 - - -	3,35,500	9,00,800	12,36,300
Four Ditto 1828–29 - - -	2,73,100	2,58,500	5,31,600
Four Ditto 1st May 1832 - -	3,32,18,100	2,46,15,200	5,78,33,300
Sa Re -	20,43,98,700	7,22,53,600	27,66,52,300
@ 2s. the Sa Re - £	20,439,870	7,225,360	27,665,230

30th APRIL 1847 (the latest Return received.)

	Europeans.	Natives.	Total.
Four per Cent. Loan of 1824–25 - - -	2,97,900	8,67,753	11,65,653
Four Ditto 1828–29 - -	2,66,100	2,29,900	4,96,000
Four Ditto 1832–33 - - -	3,90,08,800	3,15,88,224	705,97,024
Four Ditto 1835–36 - -	3,00,39,700	2,31,19,200	531,58,900
Four Ditto 1842–43 - - -	1,64,79,500	95,36,900	260,16,400
Five Ditto 1825–26 - -	5,10,60,400	2,95,58,068	806,18,468
Five Ditto 1829–30 - - -	1,10,36,600	71,05,907	181,42,507
Five Ditto 1841–42 - -	5,22,56,400	284,92,500	807,48,900
Five per Cent. Transfer Loan, 1834–35 - -	15,78,916	2,18,925	17,97,841
Book Debt Loan of 31st December 1834–35 -	21,50,113	- - -	21,50,113
Ditto 10th August 1835–36 - -	75,39,305	42,165	75,81,470
Ditto 15th January 1835–36 -	2,27,55,041	1,32,620	2,28,87,661
Company's Rs -	23,44,68,775	13,08,92,162	36,53,60,937
@ 2s. the Sa Re - £	21,981,447	12,271,140	34,252,587

Note.—The Number of Europeans and Natives holding Stock is not stated in the Returns received from India.

The Return for the Year 1850 has not been received.

(Errors excepted.)

East India House,
18th May 1852.

JAMES C. MELVILL.

EAST INDIES.

RETURNS

(IN PART)

To an Order of the HOUSE OF LORDS, dated 29th April 1852,

RELATIVE TO

AFFAIRS OF THE EAST INDIA COMPANY.

Ordered to be printed 18th May 1852.

EAST INDIES.

RETURNS

(IN PART)

To an Order of the House of Lords, dated the 29th April 1852,

RELATIVE TO

AFFAIRS OF THE EAST INDIA COMPANY.

East India House,
27th May 1852.

JAMES C. MELVILL,
Secretary.

Ordered to be printed 28th May 1852.

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No. 1.

NUMBER of OFFICERS of the INDIAN NAVY on the RETIRED LIST and on FURLOUGH respectively who have actually served Ten Years in India.

Officers on the Retired List - - -	53
Do. on Furlough - - - - -	9

Marine Department, East India House, 27th May 1852. J. E. MASON.

No. 2.

NUMBER of OFFICERS of the INDIAN NAVY, and PAY and ALLOWANCES of each RANK.

Number of Officers.	Designation.	Pay and Allowances per Month.
		Rupees.
1	Commodore and Commander-in-Chief of the Indian Navy - - - -	2,500 (*a*)
8	Captains of a 1st Rate Ship - - -	900
	Do. 2d do. - - -	800
16	Commanders 2d do. - - -	700
	Do. 3d do. - - -	600
	Do. 4th do. - - - -	500
68	Lieutenants, the First Fifteen on the List -	150 (*b*)
	Do. the Remainder - - -	120 (*b*)
110	Mates under Three Years standing - -	80
	Do. above do. - - -	100
	Midshipmen - - - - -	50
14	Pursers of a 1st Rate Ship - - -	300
	Do. 2d do. - - -	270
	Do. 3d do. - - - -	250
	Do. 4th do. - - -	220
12	Captains Clerks - - - -	50
Total - 229		

(*a*) Has an Official Residence in the Dockyard, or 200 Rupees per Month for House Rent.
(*b*) With 25 Rupees per Month as "Table Allowance" while afloat.

Marine Department, East India House, 27th May 1852. J. E. MASON.

No. 3.

Conditions on which Pensions are granted to Officers of the Indian Navy, and Amount thereof.

Senior List Pensions.

This List comprises the Four Senior Officers of the Service, who are allowed a Pension of 800*l.* per Annum each.

When a Vacancy in this List occurs it is filled up by the Officer next in Order of Succession. On no Occasion can the List exceed Four in Number.

A Captain of Seven Years standing, or an Officer of whatever Rank, if he have served Thirty Years *in India*, may retire from active Service and return to Europe with a Pension of 360*l.* a Year, and eventually succeed to the Senior List Pension of 800*l.* per Annum.

Every Officer who has actually served Twenty-two Years or upwards *in India* is permitted to retire on the following Pay:—

Captains	- -	360*l.* per Annum.
Commanders	- -	290*l.* „
Lieutenants	- -	190*l.* „
Pursers	- -	190*l.* „

All Officers retiring from ill Health, after Ten Years Service, and before they have completed that of Twenty-two Years, are granted the following retiring Allowances:—

Captains	- -	200*l.* per Annum.
Commanders	- -	170*l.* „
Lieutenants	- -	125*l.* „
Pursers	- - -	125*l.* „

Marine Department, East India House, 27th May 1852.

J. E. Mason.

No. 4.

Number and Description of Ships and Vessels of the Indian Navy in Commission in each of the following Years:

Year	Sea-going Vessels.					Miscellaneous.									
	Sailing Vessels.				Steamers										
	Frigates	Sloops of War.	Brigs.	Schooners.	Frigates and Packets	Steam Vessels	Surveying Vessels.	Tenders.	Cutters.	Pattamars.	Accommodation Boats.	Receiving Ships	Light Vessels.	Gun Boats	Block Ships.
1835 -	2	4	3	4	1	–	1	1	1	4	–	1	–	1	–
1836 -	2	4	3	4	1	–	1	1	2	3	–	1	–	2	–
1837 -	–	4	4	4	1	–	1	1	2	2	–	1	1	2	–
1838 -	–	3	4	6	4	1	1	1	2	2	–	1	1	2	–
1839 -	–	3	4	5	4	–	3	–	2	2	–	1	1	2	–
1840 -	–	3	4	6	5	5	–	1	2	2	–	1	1	2	1
1841 -	–	3	4	6	8	7	–	1	2	2	–	1	1	2	1
1842 -	–	3	4	6	8	8	–	1	2	2	–	1	1	2	1
1843 -	–	3	4	4	10	5	–	–	2	2	–	1	2	2	1
1844 -	–	3	3	4	11	6	1	–	2	2	–	1	2	2	1
1845 -	–	3	2	3	9	8	3	–	1	2	1	1	2	2	1
1846 -	–	2	1	3	9	9	3	–	1	2	3	1	2	2	1
1847 -	–	2	2	3	11	8	4	1	1	2	3	1	2	2	1
1848 -	–	2	2	3	9	6	4	1	–	2	3	1	2	2	–
1849 -	–	2	2	3	9	7	4	–	–	2	3	1	2	2	–
1850 -	–	2	2	2	11	11	2	–	1	2	3	1	2	2	–

Marine Department, East India House, 27th May 1852.

J. E. MASON

No. 5.

Names, Tonnage, Horse Power, and Guns of Ships and Vessels of the Indian Navy.

	Name	Tonnage.	Horse Power.	Guns.	Boats Guns.
Steamers.	Moozuffer	1,440	500	Seven 8-In 68-Pr. and Two 8-In. 32-Pr. 40 Cwt. Guns.	Two 12-Prs., One 3-Pr, and One 12-Pr. Field Piece.
	Feerooz	1,440	500	The same as above	Do. do.
	Semiramis	960	300	Two 8-In. Revolving and Two 32-Pr. 25 Cwt. Guns.	
	Queen	760	220	Two 68 Prs. on Circles, and Two 34-Pr. Broadside Guns.	
	Sesostris	876	220	Two 8-In. 68-Pr. Revolving, and Two 32-Pr. 25 Cwt. Guns.	
	Auckland	946	220	Two 8-In. 68-Pr. Revolving, and Two 32-Pr. 25 Cwt. Guns.	
	Ajdaha	1,440	500	Two 9 Feet 65 Cwt. Guns, Four 8 Feet 32-Pr. 42 Cwt. Guns, and Two 12-Pr. Brass Howitzer Guns.	
	Acbar	1,143	350	Two 8 In. 68-Pr. and Four 32-Pr. 40 Cwt. Guns.	
	Atalanta	617	210	One 55-Cwt. 32-Pr. Revolving and Two 32-Pr. 25 Cwt. Guns.	
	Victoria	705	230	One 56-Cwt. 32-Pr. Revolving and Two 32-Pr. 25 Cwt. Guns.	
	Berenice	664	230	One 32-Pr. Carronade.	
	Zenobia	- -	280	Built in India. Particulars not yet reported.	
	Medusa	432	70*	Two 24-Pr. Congreve Revolving, and One 3-Pr. Brass Gun.	
	Assyria	153	40	One 9-Pr. Iron Gun and Four 1-Pr. Iron Swivels.	
	Nimrod	153	40	One 9-Pr. Congreve Revolving and Four 1-Pr. Iron Swivels.	
	Comet	204	40	One 12-Pr. Howitzer and One 3 Pr. Gun.	
	Meteor	194	24	Four Wall Pieces.	
	Planet	335	60	Two 12-Pr. Carronades.	
	Satellite	335	60	One 9-Pr. Congreve Revolving and One 3-Pr. Brass Gun.	
	Napier	445	90	—	
	Conqueror	259	50	—	
	Meeanee	208	40	—	
	Nitocris	153	40	Two 9 Pr. Congreve Revolving Guns.	
	Snake	40	10	—	
Sailing Vessels.	Clive	420	- - -	Sixteen 32-Pr. Carronades and Two 9 Pr. Brass Guns.	
	Elphinstone	387	- - -	Fourteen 32 Pr. Carronades and Two 9 Pr. Brass Guns.	
	Euphrates	255	- - -	Eight 18-Pr. Short Guns and Two 18-Pr. Medium Guns.	
	Tigris	258	- - -	Eight 18-Pr. Short Guns and Two 9-Pr. Brass Guns.	
	Constance	182	- - -	One 32-Pr. 25 Cwt. Revolving and Two 12-Pr. Carronades.	
	Mahi	157	- - -	One 32 Pr. 25 Cwt. Revolving and Two 12 Pr. Carronades.	
	Palinurus	192	- - -	Two 9-Pr. Brass Guns and Two 12-Pr. Carronades.	
	Taptee	179	- - -	—	
	Hastings	556	- - -	Four 32-Pr. 25 Cwt. Guns and Six 12-Pr. 7 Feet Guns.	

Iron Vessels put together in India — Employed on the Indus.

* In addition to the above, Three other Steamers of suitable Size have been furnished for Service on the Indus, the Particulars of which have not yet been reported from Bombay.

Marine Department, East India House, 27th May 1852.

J. E. MASON.

No. 6.

European and Native Establishment of each Description of

(Taken from Returns made up to the 30th April

Name of Ship or Vessel.	Where stationed when the Return was made.	Description and Class of Ship or Vessel at the Time.	Character of Ship or Vessel at the Time.	Captains.		Commanders.		Lieutenants.		Acting Masters.		Surgeons.		Assistant Apothecaries and Hospital Assistants.		Pursers.	
				Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.
Moozuffer	Bombay	Steamer, 2d Rate	Frigate	–	–	1	1	3	3	1	1	1	1	1	1	1	1
Feerooz	At Sea	Do. 2d Rate	Do.	–	–	1	1	3	3	1	1	1	1	2	1	1	–
Semiramis	At Sea	Do. 2d Rate	Do.	–	–	1	1	3	3	1	1	1	1	2	1	1	1
Queen	At Sea	Do. 2d Rate	Do.	–	–	1	1	2	2	1	1	1	1	1	1	1	1
Sesostris	Bombay	Do. 2d Rate	Do.	–	–	1	1	3	2	–	1	1	1	1	1	1	1
Auckland	Bombay	Do. 2d Rate	Do.	–	–	–	–	3	3	–	1	1	1	1	1	1	–
Medusa	Bombay	Do. (Iron)	–	–	–	–	–	1	–	3	–	–	–	1	–	–	–
Berenice	Bombay	Do. 2d Rate	–	–	–	–	–	1	–	3	1	–	–	1	1	–	–
Snake	Bombay	Do.	Out of Commission	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Ajdaha	At Suez	Do. 3d Rate	Packet	–	–	–	–	4	3	–	1	1	1	1	1	1	1
Acbar	At Sea	Do. 4th Rate	Do.	–	–	–	–	2	2	–	–	1	1	1	1	–	–
Atalanta	At Sea	Do. 4th Rate	Do.	–	–	–	–	1	1	1	1	1	1	1	1	–	–
Victoria	Bombay	Do. 4th Rate	Do.	–	–	–	–	1	1	–	1	1	1	1	1	–	–
Zenobia *	Bombay.																
Clive	Bushire	Sailing, 3d Rate	Sloop of War	1	1	–	–	2	2	–	–	1	1	1	1	1	1
Elphinstone	Aden	„ 3d Rate	Do.	1	1	–	–	2	3	–	–	1	1	1	1	1	–
Euphrates	Bushire	„ 4th Rate	Brig of War	–	–	–	–	2	2	–	–	1	1	1	1	–	–
Palinurus	At Sea	„ 5th Rate	Do.	–	–	–	–	2	2	1	–	1	1	1	1	–	–
Taptee	At Sea	„ 5th Rate	Surveying Brig	–	–	–	–	2	2	–	1	1	1	1	1	–	–
Constance	At Sea	„ 5th Rate	Schooner	–	–	–	–	1	1	–	–	–	–	1	1	–	–
Mahi	Bombay	„ 5th Rate	Do.	–	–	–	–	1	1	–	–	–	–	1	1	–	–
Hastings	Bombay	Receiving Ship	Frigate	1	1	1	1	2	–	–	–	–	–	1	1	1	1
Do.	Bombay	(Supernumeraries)	–	–	–	–	–	–	2	–	3	–	–	–	2	–	–
Tigris	Bombay	Sailing, 5th Rate	Brigantine	–	–	–	–	2	1	–	–	1	–	1	–	–	–
Margaret	Bombay	Do.	Cutter	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bheema	Bombay	Do.	Pattamar	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Powna	Bombay	Do.	Do.	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Mootnee	Kotree	Iron Steamer	Commodore's Ship	1	1	1	1	2	1	–	–	1	1	1	1	1	1
			Supernumeraries	–	–	–	–	–	2	–	2	–	–	–	–	–	–
Planet	Indus	Do.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Comet	„	Do.	–	–	–	–	–	–	–	2	2	–	–	1	1	–	–
Meteor	„	Do.	–	–	–	–	–	–	–	2	2	–	–	1	1	–	–
Satellite	„	Do.	–	–	–	–	–	–	–	2	1	–	–	1	–	–	–
Nimrod	„	Do.	–	–	–	–	–	–	–	2	–	–	–	1	–	–	–
Assyria	„	Do.	–	–	–	–	–	–	–	2	–	–	–	1	1	–	–
Napier	„	Do.	–	–	–	–	–	–	–	2	2	–	–	1	1	–	–
Conqueror	„	Do.	–	–	–	–	–	–	–	2	2	–	–	1	1	–	–
Meeanee	„	Do.	–	–	–	–	–	–	–	2	2	–	–	1	1	–	–
Indus †	„	Do.															
Jelum †	„	Do.															
Nitocris	Baghdad	Iron Steamer	–	–	–	1	1	–	–	2	2	–	–	–	–	1	1

Europeans.

* Launched since the Return was made up. Particulars not yet reported home.

No. 6.

Ships and Vessels when in Commission in Peace and War.

1850, the latest reported Home from Bombay.)

Captains Clerks and Clerks in charge.		Mates and Midshipmen.		Gunners.		Boatswains.		Carpenters.		Quartermasters.		Boatswains Mates.		Gunners Mates and Seamen Gunners.		Master at Arms.		Seamen's Schoolmaster.		Captains Coxswain.		Captains Cooks.		Captain of Forecastle.		Captain of Main Top.	
Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.
1	1	3	4	1	1	1	1	1	1	3	3	2	2	2	2	1	1	1	1	1	1	1	1	2	2	2	2
2	2	3	5	1	1	1	1	1	1	3	3	2	2	2	2	1	1	1	–	1	1	1	1	2	2	2	2
1	–	4	3	1	1	1	1	1	1	3	3	2	2	2	2	1	1	1	1	1	1	1	1	2	2	2	2
1	–	3	3	1	1	1	1	1	–	4	3	1	1	4	1	–	–	–	–	–	–	1	1	2	2	1	–
1	1	3	4	1	1	1	1	1	1	4	3	1	1	4	1	–	–	–	–	–	–	1	1	2	2	1	1
1	2	3	3	1	1	1	1	1	1	4	4	1	1	4	1	–	–	–	–	–	–	1	1	2	2	1	1
–	–	–	1	1	–	–	–	–	–	3	3	1	1	1	–	–	–	–	–	–	–	1	1	–	–	–	–
–	–	–	2	1	1	–	–	–	–	3	3	1	1	–	–	–	–	–	–	–	–	1	1	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	2	3	3	1	1	1	1	1	1	3	2	2	2	2	1	1	1	1	1	1	1	1	1	2	2	2	1
1	1	3	2	1	1	1	1	1	1	4	3	2	1	3	1	–	–	–	–	–	–	1	1	1	1	–	–
1	1	3	3	1	1	1	1	1	1	3	3	1	1	3	1	–	–	–	–	–	–	1	1	1	1	–	–
1	1	3	1	1	1	1	1	1	1	3	3	1	1	3	1	–	–	–	–	–	–	1	1	1	1	–	–
1	1	3	4	1	1	1	1	1	1	3	4	2	4	4	1	–	–	–	–	–	–	–	–	–	–	1	2
1	1	3	5	1	1	1	1	1	1	3	3	2	2	4	1	–	–	–	–	–	–	–	–	–	–	1	–
1	1	3	4	1	1	–	–	1	1	3	2	2	2	4	1	–	–	–	–	–	–	–	–	–	–	1	–
1	1	6	6	1	1	–	–	1	1	4	4	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	–	4	3	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	–	2	3	1	1	–	–	–	–	3	4	1	1	2	1	–	–	–	–	–	–	–	–	–	–	–	–
1	1	2	3	1	1	–	–	–	–	3	3	1	1	2	2	–	–	–	–	–	–	–	–	–	–	–	–
1	1	–	–	2	2	–	–	–	–	2	2	1	1	8	7	1	1	–	–	–	–	–	–	–	–	–	–
–	–	–	5	–	1	–	–	–	–	–	2	–	1	–	2	–	–	–	–	–	–	–	–	–	–	–	–
1	1	3	5	1	1	–	–	1	–	3	2	2	2	3	1	–	–	–	–	–	–	–	–	1	1	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	1	2	–	1	1	1	1	1	1	2	1	1	–	2	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	–	–	–	–	–	3	3	1	–	1	1	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	1	–	–	–	–	3	3	1	–	1	1	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	–	–	–	–	–	3	3	1	–	1	1	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	–	–	–	–	–	3	2	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	–	–	–	–	–	3	3	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	–	–	–	–	–	3	–	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	–	–	–	–	–	3	–	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	–	–	–	–	–	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	1	–	–	–	–	–	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	1	–	–	1	1	–	–	–	–	3	3	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Continued on Page 110.

Europeans.

† Added to the Strength of the Indus Flotilla since the Returns were made up.

No. 6.—European and Native Establishment of each Description

Name of Ship or Vessel.	Where stationed when the Return was made.	Description and Class of Ship or Vessel at the Time.	Character of Ship or Vessel at the Time.	Captain of Fore Top.		Captain of After Hold.		Captain of Mast.		Captain of After-guard.		Sail-makers.		Ships Cooks.		Caulkers.	
				Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.
Moozuffer	Bombay	Steamer, 2d Rate	Frigate	2	2	1	1	1	1	1	1	1	—	1	1	1	1
Feeroza	At Sea	Do. 2d Rate	Do.	2	2	1	1	1	1	1	1	1	1	1	1	1	1
Semiramis	At Sea	Do. 2d Rate	Do.	2	2	1	1	—	—	1	1	1	1	1	1	1	1
Queen	At Sea	Do. 2d Rate	Do.	1	1	—	—	—	—	—	—	1	1	1	1	1	1
Sesostris	Bombay	Do. 2d Rate	Do.	1	1	—	—	—	—	—	—	1	1	1	1	1	—
Auckland	Bombay	Do. 2d Rate	Do.	1	1	—	—	—	—	—	—	1	1	1	1	1	—
Medusa	Bombay	Do. (Iron)	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Berenice	Bombay	Do. 2d Rate	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Snake	Bombay	Do.	Out of Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ajdaha	At Suez	Do. 3d Rate	Packet	2	2	1	1	—	—	1	1	1	1	1	1	1	1
Acbar	At Sea	Do. 4th Rate	Do.	—	—	—	—	—	—	—	—	1	—	1	1	1	1
Atalanta	At Sea	Do. 4th Rate	Do.	—	—	—	—	—	—	—	—	1	1	1	1	1	1
Victoria	Bombay	Do. 4th Rate	Do.	—	—	—	—	—	—	—	—	1	1	1	1	1	1
Zenobia*	Bombay.																
Clive	Bushire	Sailing, 3d Rate	Sloop of War	1	1	—	—	—	—	—	—	1	1	1	1	1	1
Elphinstone	Aden	Do. 3d Rate	Do.	1	1	—	—	—	—	—	—	1	1	1	1	1	1
Euphrates	Bushire	Do. 4th Rate	Brig of War	1	—	—	—	—	—	—	—	—	—	1	1	1	1
Palinurus	At Sea	Do. 5th Rate	Do.	—	—	—	—	—	—	—	—	—	—	1	1	1	1
Taptee	At Sea	Do. 5th Rate	Surveying Brig	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Constance	At Sea	Do. 5th Rate	Schooner	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Mahi	Bombay	Do. 5th Rate	Do.	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Hastings	Bombay	Receiving Ship	Frigate	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Do.	Bombay	(Supernumeraries)	—	—	1	—	—	—	—	—	—	—	1	—	—	—	1
Tigris	Bombay	Sailing, 5th Rate	Brigantine	1	—	—	—	—	—	—	—	—	—	1	—	1	—
Margaret	Bombay	Do.	Cutter	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bheema	Bombay	Do.	Pattamar	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Powna	Bombay	Do.	Do.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mootnee	Kotree	Iron Steamer	Commodore's Ship	—	—	—	—	—	—	—	—	1	1	1	1	1	—
			Supernumeraries	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Planet	Indus	Do.	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Comet	„	Do.	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Meteor	„	Do.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Satellite	„	Do.	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Nimrod	„	Do.	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Assyria	„	Do.	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—
Napier	„	Do.	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Conqueror	„	Do.	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Meeanee	„	Do.	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Indus †	„	Do.															
Jelum †	„	Do.															
Nitocris	Baghdad	Iron Steamer	—	—	—	—	—	—	—	—	—	—	—	1	1	1	1

Europeans.

* Launched since the Return was made up. Particulars not yet reported home.

Note.—The Names of the Ships which (with their Tonnage, Armament, &c.) are returned in Statement 50 are also here inserted, because the The Returns from Bombay do not specify whether the above are the Peace or War Establishments of the Vessels.

Marine Department, East India House,
27th May 1852.

of Ships and Vessels when in Commission in Peace and War—*continued.*

Purser's Steward.		Coopers.		Carpenters Mates.		Sail-maker's Crew.		Carpenter's Crew.		Able and Ordinary Seamen, Supernumerary and others.		Boys.		Engineers.		Country Engineers and Apprentices.		Topasses, Stewards, and Servants.		Stokers.		Coal Trimmers.		Lascars.		Marines.
Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	
1	1	1	1	2	2	–	–	2	2	74	81	10	10	4	4	3	7	11	11	26	25	15	23	–	–	20
1	1	1	1	2	2	1	–	2	2	53	74	10	12	5	5	3	7	11	11	27	38	15	25	–	–	18
1	1	1	1	2	2	–	–	2	2	74	57	10	10	4	4	2	2	11	11	26	26	15	15	–	–	16
1	1	1	1	1	1	–	–	2	2	21	25	4	10	4	5	2	4	9	9	17	16	15	15	–	–	14
1	1	1	1	1	1	–	–	2	1	21	30	4	6	4	3	2	3	9	9	16	16	15	15	–	–	14
1	1	1	–	1	1	–	–	2	–	21	28	4	7	4	3	2	4	9	9	16	16	15	15	–	–	14
1	1	–	–	1	1	–	–	–	–	6	6	–	–	2	2	2	3	5	2	7	12	10	10	–	–	5
1	–	–	–	1	1	–	–	–	–	–	4	–	–	3	2	2	4	7	7	16	23	15	21	21	24	5
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	1	1	1	1	1	–	–	2	1	37	45	8	8	6	7	2	3	11	11	26	35	23	23	–	–	16
1	1	1	–	1	1	–	–	–	–	25	37	6	3	4	3	2	4	11	11	29	29	21	21	–	–	8
1	1	1	1	1	1	–	–	–	–	16	10	2	1	4	2	2	5	9	9	23	23	22	22	–	2	8
1	1	1	1	1	1	–	–	–	–	16	14	2	1	–	3	–	4	–	9	–	23	–	23	–	–	–
1	1	1	1	1	2	–	–	1	1	27	54	4	9	–	–	–	–	10	10	–	–	–	–	24	–	17
1	1	1	1	1	1	–	–	–	–	27	49	4	15	–	–	–	–	10	10	–	–	–	–	24	–	17
1	1	1	1	1	–	1	1	1	–	11	24	2	10	–	–	–	–	10	10	–	–	–	–	20	–	12
1	1	–	–	–	–	1	1	–	–	6	12	2	5	–	–	–	–	10	10	–	–	–	–	37	30	–
1	1	–	–	1	1	–	–	–	–	–	1	–	–	–	–	–	–	9	8	–	–	–	–	37	35	–
1	1	–	–	1	1	1	1	–	–	13	18	2	8	–	–	–	–	6	6	–	–	–	–	–	–	7
1	1	–	–	1	1	1	1	–	–	13	13	2	2	–	–	–	–	6	6	–	–	–	–	–	–	7
1	1	1	1	1	1	–	–	1	1	1	1	–	–	–	–	–	–	12	12	–	–	–	–	12	12	23
–	–	–	–	–	2	–	–	–	–	–	56	–	5	–	–	–	–	–	–	–	–	–	–	–	–	–
1	1	–	–	–	–	1	1	1	–	16	13	2	1	–	–	–	–	9	4	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	13	43	5
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	20	20	5
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	19	19	5
1	1	–	–	1	1	–	–	2	2	3	2	–	–	–	–	–	–	10	10	–	–	–	–	9	9	5
–	–	–	–	–	–	–	–	–	–	–	14	–	–	–	4	–	3	–	–	–	4	–	–	–	–	–
1	1	–	–	1	1	–	–	–	–	4	3	–	–	2	2	1	1	5	5	9	9	–	–	9	10	5
1	1	–	–	1	–	–	–	–	–	4	2	–	–	2	2	1	1	5	5	9	9	–	–	9	9	5
–	–	–	–	1	1	–	–	–	–	4	3	–	–	2	2	1	3	5	5	9	13	–	–	9	9	5
1	1	–	–	1	1	–	–	–	–	4	4	–	–	2	1	1	1	5	5	9	9	–	–	7	11	5
1	–	–	–	1	–	–	–	–	–	4	–	–	–	2	–	1	–	5	1	7	5	–	–	6	5	–
1	–	–	–	1	–	–	–	–	–	4	–	–	–	2	–	1	–	5	–	7	–	–	–	–	–	–
1	1	–	–	1	1	–	–	–	–	–	3	–	–	2	2	1	2	5	5	8	9	–	–	9	9	5
1	1	–	–	1	1	–	–	–	–	–	3	–	–	2	2	1	1	5	5	8	11	–	–	9	9	5
1	1	–	–	1	1	–	–	–	–	–	1	–	–	2	2	1	1	5	5	12	12	–	–	9	10	5
1	1	–	–	1	1	–	–	–	–	16	14	–	–	2	2	2	2	6	6	13	13	–	–	–	–	5

Europeans. Natives.

† Added to the Strength of the Indus Flotilla since the Returns were made up.

Establishment of each Class Vessel is found to differ.

J. E. MASON.

EAST INDIES.

RETURNS

(IN PART)

To an Order of the HOUSE OF LORDS,
dated 29th April 1852,

RELATIVE TO

AFFAIRS OF THE EAST INDIA COMPANY.

Ordered to be printed 28th May 1852.

(105 *c.*)

RETURNS

(IN PART)

To an Order of the House of Lords, dated the 29th April 1852,

CALLING FOR

Charges at Home in each Year from 1834, distinguishing permanent and fixed Charges from those varying in Amount and reducible.

Extraordinary Charges incurred in each Year, under the several Heads of Subscriptions, Presents, Gratuities, House Dinners, Entertainments, and Miscellaneous.

East India House,
31st May 1852.

JAMES C. MELVILL,
Secretary.

Ordered to be printed 4th June 1852.

No. 1. STATEMENT of the AMOUNT of CHARGES at HOME in each Year from

	1834–5.	1835–6.	1836–7.	1837–38.	1838–39.
PERMANENT AND FIXED CHARGES.	£	£	£	£	£
Dividends to Proprietors of East India Stock 630,000*l.* per Annum	636,826	626,098	637,086	626,570	632,559
Payments under Act 4 G. 4. c. 71. on account Retiring Pay, Pensions, &c. of the Royal Troops serving or having served in India, 60,000*l.* per Annum, payable by quarterly Instalments	60,000	60,000	60,000	60,000	60,000
Her Majesty's Paymaster General for Claims accrued against the Company in respect of the Royal Troops serving in India, the Advances on account of which are now fixed at 200,000*l.* annually, payable in quarterly Instalments, the Balances necessarily varying in Amount being subsequently adjusted	120,000	120,000	120,000	120,000	120,000
Her Majesty's Mission to the Court of Persia, Portion of the Charge borne by the Company, now fixed at 12,000*l.* per Annum, payable by quarterly Instalments	6,000	6,000	15,000	12,000	12,000
Her Majesty's Government on account of the Proportion agreed to be borne by the Company of the Amount payable under Contract between Her Majesty's Government and the Peninsular and Oriental Steam Navigation Company, for an extended Communication with India and China, 70,000*l.* per Annum, payable by quarterly Instalments	-	-	-	-	-
Donation to the Bengal Civil Fund, payable annually	2,500	2,500	2,500	2,500	2,500
Salaries of the Court of Directors, 7,600*l.* per Annum	7,900 (Including an Arrear.)	7,587	7,584	7,589	7,589
	833,226	822,185	842,170	828,659	834,648
PERMANENT CHARGES, BUT VARYING IN AMOUNT.					
Interest on the Home Bond Debt	92,858	83,556	115,132	139,341	84,396
Military and other Public Stores, exported and to be exported	202,855	186,484	277,339	226,751	236,121
Purchase and Equipment of Steam Vessels, and various Expenses connected with Steam Communication with India	-	-	-	37,813	136,549
Transport of Troops and Stores	44,412	23,710	26,222	19,537	30,012
Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Off-reckonings	521,317	475,577	489,200	488,571	520,907
Civil Establishments of India, Absentee Allowances, and Passage Money under Regulations	38,633	39,792	32,483	33,170	43,345
Her Majesty's Establishment in China, Portion paid by the Company of the actual Charge in each Year	7,633	7,633	-	11,286	-
Board of Commissioners for the Affairs of India, comprising Salaries of the President and Officers of the Board, and Superannuation Allowances granted by Warrant of the Crown, under the Act 53 G. 3. c. 55. s. 91.	31,310	31,378	29,802	29,444	29,455
Recruiting Charges, Pay of Officers, Non-commissioned Officers of Recruiting Establishments, and of Recruits previous to Embarkation, Bounty, Clothing, Arms, Accoutrements, &c.	20,901	23,161	23,420	24,418	23,641
Salaries and Allowances of the Secretaries and Officers of the Court of Directors, deducting Amount applied from the Fee Fund in part Payment thereof	74,960	75,214	67,433	69,572	75,255
Annuitants and Pensioners, exclusive of Compensation Annuities under Act 3 & 4 W. 4. c. 85.	120,143	128,643	120,006	120,266	109,567
Lord Clive's Fund, net Payments for Pensions, &c.	47,792	43,109	46,410	47,348	49,348
Donations under Deed to Widows Funds for the Home Service	2,600	2,600	1,900	1,100	1,738
Paymaster General of the Forces, for Claims accrued against the Company in respect of the Royal Troops serving in India, in excess of the annual Advances, stated under the Head of Permanent and Fixed Charges	-	-	-	-	286,201
	1,205,414	1,120,857	1,229,347	1,248,617	1,626,535
MISCELLANEOUS CONTINGENT CHARGES VARYING IN AMOUNT.					
Contingent Expenses of the Courts of Directors and Proprietors, consisting of Repairs to the East India House, Taxes, Rates, Tithes, Coals, Candles, Printing, Stationery, House Dinners, Entertainments, Books, Maps and Charts, Bookbinding, Stamps on Bills of Exchange and other Instruments, and various petty Charges	28,622	25,748	21,729	29,158	24,717
Charges of the Store Department, Articles for Use in Inspection of Stores, Labour, &c.	3,609	4,836	4,534	5,392	5,330
Law Charges	7,214	2,054	2,890	1,551	6,463
Haileybury College, net Charge after deducting Receipts from Students	9,914	9,535	8,327	10,883	10,232
Military Seminary at Addiscombe, net Charge after deducting Receipts from Cadets	13,530	11,308	9,546	6,888	1,565
Maintenance of Lunatics	4,992	4,946	4,923	4,875	5,247
Cultivation and Manufacture of Cotton, &c. in India (Expenses incurred in view to the Improvement of)	-	-	-	-	-
Expense of Overland and Ships Packets, Maintenance of Natives of India, Donations to Soldiers, Seamen, and others for Services and Relief, and various miscellaneous Expenses, deducting miscellaneous Receipts	4,104	2,443	6,651	5,667	4,199
Expenses on account Convicts transported from India to Van Dieman's Land, paid to Her Majesty's Paymaster General	-	-	-	-	-

1834, distinguishing permanent and fixed CHARGES from those varying in AMOUNT.

1839–40.	1840–41.	1841–42.	1842–43.	1843–44.	1844–45.	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	1850–51.
£	£	£	£	£	£	£	£	£	£	£	£
626,477	631,645	632,545	625,885	631,591	629,009	623,163	632,544	627,393	631,497	629,435	636,495
60,000	60,000	60,000	45,000	60,000	60,000	75,000	60,000	60,000	45,000	75,000	45,000
120,000	150,000	150,000	150,000	150,000	187,500	200,000	200,000	200,000	200,000	200,000	200,000
4,570	11,000	17,557 (Including an Arrear.)	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
- -	- -	- -	- -	- -	12,578	63,707	70,000	70,000	70,000	70,000	70,000
2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
7,581	7,558	7,560	7,598	7,579	7,582	7,576	7,600	7,581	7,600	7,600	7,559
821,128	862,703	870,162	842,983	863,670	911,169	983,946	984,644	979,474	968,597	996,535	973,554
51,828	51,383	61,373	62,257	59,303	64,339	69,271	70,010	102,984	150,509	173,723	144,970
286,122	329,395	409,471	394,431	364,987	424,952	476,506	655,165	598,540	452,582	350,830	315,864
132,580	83,142	143,625	100,669	78,131	62,394	118,535	97,970	86,923	53,657	50,544	44,273
61,269	73,213	55,731	71,598	55,497	40,296	52,085	62,338	64,557	60,297	45,788	31,061
488,701	502,053	535,608	532,799	541,686	577,636	597,099	597,150	604,373	625,819	614,394	641,513
45,644	44,437	44,240	40,686	46,571	46,100	40,342	39,216	37,919	32,437	32,383	29,895
5,142	4,117	4,783	4,450	- -	- -	- -	16,058	10,093	9,486	- -	8,781
29,581	28,290	28,051	28,383	28,565	29,641	30,554	29,909	29,867	30,123	30,523	28,610
49,923	50,414	36,096	35,586	44,777	34,302	33,526	41,421	61,889	41,264	43,438	41,854
80,905	81,483	84,849	86,519	89,091	89,904	88,388	91,844	89,856	94,163	93,794	95,573
109,722	107,534	104,124	102,852	93,341	100,935	94,442	102,243	98,117	99,309	91,788	89,074
51,628	53,246	54,163	56,274	59,162	61,377	65,264	67,819	70,978	70,733	86,519	106,326
1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738
100,000	150,000	250,000	- -	450,000	- -	250,000	100,000	- -	150,000	—	—
1,494,783	1,560,445	1,813,852	1,518,242	1,912,849	1,534,114	1,917,750	1,972,881	1,857,834	1,872,117	1,565,462	1,579,532
26,459	25,302	28,868	26,905	31,210	26,506	25,211	29,387	28,257	27,496	28,829	28,973
5,832	6,364	6,481	5,750	6,591	6,841	7,185	8,001	8,555	7,602	6,201	5,615
16,720	- -	11,655	3,710	3,353	5,896	15,893	10,598	22,105	2,691	12,215	17,800
9,673	10,214	10,736	8,650	7,957	7,963	10,129	9,800	11,323	9,802	9,074	9,769
5,864	3,904	4,031	3,729	2,435	3,362	3,816	3,138	5,201	4,856	4,057	5,030
5,353	5,523	5,876	5,476	5,992	5,891	5,660	5,862	5,922	6,001	6,466	6,183
2,300	9,324	2,418	284	- -	- -	182	125	728	163	547	29
5,455	9,748	9,269	*2,051	6,631	3,784	15,523	11,670	10,251	8,254	3,419	7,272
- -	- -	- -	- -	- -	- -	- -	936	- -	- -	- -	4,999

* Excess Receipts.

No. 1. Statement of the Amount of Charges at Home in each Year from 1834

	1834–5.	1835–6.	1836–7.	1837–8.	1838–9.
MISCELLANEOUS CONTINGENT CHARGES—*continued.*					
Passage and Outfit of Governors, Church Dignitaries, Commanders-in Chief, Judges, Officers in Her Majesty's and Company's Service proceeding to join their Regiments, Veterinary Surgeons, Chaplains, Aides de Camp, Volunteers for the Pilot Service, &c.	£ 23,473	£ 18,993	£ 20,519	£ 16,279	£ 18,484
Disbursements under Orders of the Secret Committee	-	-	-	-	*53,050
Board of Ordnance for Arms and Accoutrements supplied to Her Majesty's Troops embarked for India	-	-	-	-	-
Discount on anticipated Receipts of Remittances, and Interest allowed on Balances of Funds in the Company's Treasury, in excess of Interest realized from Investment of Cash Balances	-	-	-	-	-
	95,458	79,863	79,119	80,693	129,287
TEMPORARY CHARGES, AND CHARGES WHICH HAVE NOW CEASED.					
Expenses of the Tanjore Commission in England	7,927	7,922	7,884	7,908	7,499
Canton Agency Charges	-	1,200	3,810	13,673	3,961
Commission to Agents at the Outports on Realization of Remittances	-	-	-	1,089	335
Experimental Navigation of the Euphrates	-	-	-	8,000	173
Grant to the Marquess Wellesley	-	-	-	20,000	—
Grant to the Estate of the late Mr. W. Fraser, late Commissioner and Agent at Delhi, who was assassinated in that Territory	-	-	-	-	5,000
Interest paid to Indian Railway Companies on Sums provisionally deposited by them in the Home Treasury; viz. to the 17th August 1849, the Date of their respective Deeds of Contract with the East India Company	-	-	-	-	-
Compensation Annuities under Act 3 & 4 W. 4. c. 85.	25,315	121,960	131,109	139,740	144,186
Annuities of the Madras Civil Fund of 1818, borne by the Company	-	-	-	-	-
Retired Pay and Pensions of Persons formerly belonging to the St. Helena Establishment, not chargeable to the Crown	-	-	-	-	10,260
Mission to the Court of Persia, Company's Mission	500	17,733	—	—	—
Peninsular and Oriental Steam Navigation Company in aid of the Extension of Steam Communication with India	-	-	-	-	-
PAYMENTS UNDER THE ACT 3 & 4 W. 4. C. 85. CHARGEABLE AGAINST THE PROCEEDS OF THE COMMERCIAL ASSETS.					
To Owners of Ships with unexpired Contracts	89,500	45,000	—	—	—
Compensations by way of Gratuity and Commutation of Compensation Annuities	56,998	244,282	63,882	10,272	28,197
Bills of Exchange and Certificates from China	29,958	—	—	—	—
Miscellaneous Payments on account of the late Commercial Department in excess of Receipts	-	-	-	-	-
	210,198	438,097	206,685	200,682	199,611
	2,344,296	2,461,002	2,357,321	2,358,651	2,790,081

* These Sums include an Expenditure of 111,300*l.* 10*s.* 9*d.* incurred in placing at the Disposal of the Government of India Steam Vessels con- Bengal, the Measures adopted by the Secret Committee in relation to which

East India House,
27th May 1852.

distinguishing permanent and fixed Charges from those varying in Amount—*continued.*

1839–40.	1840–1.	1841–2.	1842–3.	1843–4.	1844–5.	1845–6.	1846–7.	1847–8.	1848–9.	1849–50.	1850–1.
£	£	£	£	£	£	£	£	£	£	£	£
25,727	25,704	34,543	39,362	16,995	21,023	21,335	33,778	25,825	25,968	22,655	19,496
*62,700	3,498	- -	- -	500	—	—	—	—	—	—	—
4,619	- -	- -	26,397	- -	- -	2,463	- -	14,928	6,097	14,581	—
- -	- -	- -	- -	4,801	- -	- -	- -	- -	22,201	6,377	—
170,702	99,581	113,877	118,212	86,465	81,266	107,397	113,295	133,095	121,131	114,421	105,166
4,702	1,831	269	—	—	—	—	—	—	—	—	—
4,623	6,250	—	—	—	—	—	—	—	—	—	—
597	442	1,188	206	196	- -	14	818	2,288	1,285	260	333
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,705	—
146,184	143,140	143,713	140,373	141,139	128,906	125,648	121,087	115,403	109,755	106,411	104,181
- -	- -	- -	- -	- -	- -	- -	- -	16,755	15,612	15,388	14,690
19,166	11,678	10,733	9,540	8,928	9,863	7,125	6,473	5,046	7,445	5,795	3,533
—	—	—	—	—	—	—	—	—	—	—	—
- -	- -	- -	- -	20,000	20,000	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
11,169	3,680	2,509	4,097	2,019	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
- -	- -	- -	192	123	1,613	1,481	- -	- -	1,638	—	—
186,441	167,021	158,412	154,408	172,405	160,382	134,268	128,378	139,492	135,735	132,559	122,737
2,673,054	2,689,750	2,956,303	2,633,845	3,035,389	2,686,931	3,143,361	3,199,198	3,109,895	3,097,580	2,808,977	2,780,939

structed or purchased in England for Service on the Euphrates and Tigris Rivers, and on the Indus, and partly available for Service in the Bay of were communicated to the Court of Directors on the 16th September 1840.

JAMES C. MELVILL,
Secretary.

No. 2.

STATEMENT of the AMOUNT of EXTRAORDINARY CHARGES incurred in each Year, under the several HEADS of SUBSCRIPTIONS, PRESENTS, GRATUITIES, HOUSE DINNERS, ENTERTAINMENTS, and MISCELLANEOUS.

—	Subscriptions to Charities, Societies, Hospitals, and Schools.	Presents and Gratuities.		House Dinners and Refreshments, including Entertainments to Governors General, Governors, Commanders-in-Chief, and other Functionaries, and Persons of Distinction connected with India.	Miscellaneous: — Comprising Charges incurred in view to the Improvement of Cotton Cultivation; Expenses on Account of the experimental Navigation of the Euphrates; Expenses relating to the Trigonometrical Survey of India; Books, Maps, and Charts relating to India; Remuneration to Officers for Expenses incurred and Losses sustained on Service abroad; Money issued by Order of the Secret Committee; Papers printed by Order of the Court of Proprietors; and various other extraordinary and miscellaneous Charges.
		To Servants of the Civil, Military, and Marine, &c. Establishments of India, and to their Families; also to Servants of the Home Establishment; including Donations for Relief granted to Soldiers and Seamen.	Special Grants and other Presents and Gratuities.		
	£	£	£	£	£
1834–35	668	3,239	- -	3,606	5,657
1835–36	619	1,775	1,905	2,149	2,523
1836–37	1,041	2,667	- -	2,640	3,602
1837–38	865	2,884	20,735 (*a*)	2,067	12,724
1838–39	1,006	2,378	5,697 (*b*)	2,728	4,600
1839–40	1,413	2,183	1,650	2,907	9,103
1840–41	1,027	2,212	2,165	3,514	19,530
1841–42	1,171	1,078	200	2,808	8,405
1842–43	1,043	884	755	3,042	5,310
1843–44	1,209	1,993	612	3,076	10,216
1844–45	1,207	2,390	3,000 (*c*)	3,082	4,046
1845–46	1,138	2,113	5,017 (*d*)	3,008	10,308
1846–47	2,271	1,351	215	3,129	8,995
1847–48	1,071	1,174	4,075	4,760	7,620
1848–49	1,014	953	1,650	3,448	5,065
1849–50	1,959	1,330	50	3,475	7,912
1850–51	1,008	1,497	344	4,039	5,298

(*a*) Includes 20,000*l.* Grant to the Marquess Wellesley.
(*b*) Includes 5,000*l.* Grant to the Family of the late Mr. W. Fraser (Commissioner at Delhi, and Agent to the Governor General), who was assassinated at Delhi on the 22d March 1835.
(*c*) and (*d*) Includes 7,111*l.* Testimonial presented to Mehemet Ali, Pacha of Egypt.

East India House,
25th May 1852.

JAMES C. MELVILL,
Secretary.

EAST INDIES.

RETURNS

(IN PART)

To an Order of the HOUSE OF LORDS,
dated the 29th April 1852,

CALLING FOR

CHARGES at HOME in each Year from 1834, distinguishing PERMANENT and FIXED CHARGES from those varying in AMOUNT and REDUCIBLE.

EXTRAORDINARY CHARGES incurred in each Year under the several HEADS of SUBSCRIPTIONS, PRESENTS, GRATUITIES, HOUSE DINNERS, ENTERTAINMENTS, and MISCELLANEOUS.

Ordered to be printed 4th June 1852.

(105 *d.*)

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 29th April 1852,

AS CALL FOR

NUMBER of COVENANTED and of UNCOVENANTED CIVIL SERVANTS at each PRESIDENCY in 1834 and 1851; the NUMBER on the RETIRED and on the ACTIVE LIST, and on FURLOUGH respectively; and the NUMBER of those RETIRED and on FURLOUGH who have actually served TEN YEARS in INDIA.

NUMBER of COVENANTED or of UNCOVENANTED CIVIL SERVANTS at each PRESIDENCY in 1834 and 1851, the NUMBER on the RETIRED and on the ACTIVE LIST, and on FURLOUGH respectively.

1834.	BENGAL.	MADRAS.	BOMBAY.
Covenanted:			
Active List (including those on Furlough) - - -	506	225	152
On Furlough - - -	63	32	29
Retired as Annuitants (other Retirements not known) - -	37	26	10
Uncovenanted:			
Active List - - -	1,049	430	108
On Furlough - - - -	None.	None.	None.
Retired (Pensioners) - -	102	116	*25
1851.	Including Agra, the newly acquired Cis and Trans Sutlej Territory, and the Punjab.		Including Scinde.
Covenanted:			
Active List (as above) - - -	498	188	126
On Furlough - - -	45	27	16
Retired as Annuitants (other Retirements not known) - - -	135	96	49
Uncovenanted:			
Active List - - -	2,014	838	120
On Furlough - - - -	None.	None.	None.
Retired (Pensioners) - -	78	113	*4

* Exclusive of the Pensioners on "Warden's Official Fund," which cannot be shown, as the Accounts received from India do not distinguish Europeans from Natives.

NUMBER of those RETIRED and on FURLOUGH who have actually served TEN YEARS in INDIA.

1834.	BENGAL.	MADRAS.	BOMBAY.
Covenanted:			
Retired (those only who are Annuitants being shown on the Books) -	37	26	10
On Furlough - - -	43	24	19
Uncovenanted:			
Retired (Pensioners only being shown on the Books) - - -	102	116	*25
On Furlough - - -	None.	None.	None.
1851.			
Covenanted:			
Retired (as above) - - -	135	96	49
On Furlough - - -	26	16	13
Uncovenanted:			
Retired (as above) - - -	78	113	*4
On Furlough - - -	None.	None.	None.

* Exclusive of Pensioners on "Warden's Official Fund."

East India House,
15th June 1852.

JAMES C. MELVILL,
Secretary.

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 29th April 1852,

AS CALLS FOR

NUMBER of COVENANTED and of UNCOVENANTED CIVIL SERVANTS at each PRESIDENCY in 1834 and 1851; the NUMBER on the RETIRED and on the ACTIVE LIST, and on FURLOUGH respectively; and the NUMBER of those RETIRED and on FURLOUGH, who have actually served TEN YEARS in INDIA.

Ordered to be printed 15th June 1852.

(105 *e.*)

EAST INDIES.

RETURNS

(IN PART)

To an Order of the House of Lords, dated 29th April 1852,

RELATIVE TO THE

AFFAIRS OF THE EAST INDIA COMPANY.

East India House,
29th June 1852.

JAMES C. MELVILL.

Ordered to be printed 29th June 1852.

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RETURNS, &c.

LETTER from Lord ELLENBOROUGH to the CHAIRMAN and DEPUTY CHAIRMAN of the EAST INDIA COMPANY.

Gentlemen, 18th March 1835.

THE Court of Directors and this Board have on more than One Occasion intimated to the local Government their Wish that the People of India might be relieved from the Transit Duties, but that Measure has not hitherto been adopted.

The Report lately made by Mr. Trevelyan upon the Inland Customs and Town Duties of the Bengal Presidency enables us to estimate the whole Extent of the Injury which these Duties bring upon Trade, and at the same Time to calculate the immediate Effect which their Abolition would produce upon the Revenue.

To that Report I request that you will direct the Attention of the Court.

It would be impossible for me to state in a Letter the Substance of that able Document, which contains a full Exposition of Facts, and a luminous Commentary upon them; but it may be convenient that I should place before the Court some of the more important Particulars.

It is unnecessary for me to observe upon the extreme Importance to India of encouraging the Cotton Manufacture, which has of late Years been so nearly superseded by the Importation of British Cottons.

While the Cotton Manufactures of England are imported into India on Payment of a Duty of 2½ per Cent., the Cotton Manufactures of India are subjected to a Duty on the raw Material of 5 per Cent., to a further Duty on Yarn of 7½ per Cent., to an additional Duty upon the manufactured Article of 2½ per Cent., and, finally, to another Duty of 2½ per Cent., if the Cloth should be dyed after the Rowannah has been taken out for it as White Cloth.

Thus altogether the Cotton Goods of India may pay 17½ per Cent.

We have been endeavouring to improve the Leather Manufactures of India, but our Efforts are to no inconsiderable Extent counteracted by the Duties which have been suffered to remain.

The raw Hide pays 5 per Cent., on being manufactured into Leather it pays 5 per Cent. more, and when the Leather is made into Boots and Shoes a further Duty is imposed of 5 per Cent.; thus in all there is a Duty of 15 per Cent.

We desire that at the earliest Period consistent with the Safety of the West Indian Colonies the Sugar of India may be admitted on Payment of the same Duty which may be imposed upon West Indian Sugar. But in what Manner do we continue to treat our own Sugar? On being imported into a Town it pays 5 per Cent. in Customs, and 5 per Cent. in Town Duty, and when manufactured, it pays on Exportation from the same Town 5 per Cent. more; in all 15 per Cent.

It is unnecessary to multiply Instances. The Effect of these and similar Duties is virtually to prohibit the Manufacture in Towns of all Articles not absolutely required for their own Consumption, to confine Manufactures to the Place where the raw Material is produced, and by such Restrictions, much more than by any Tax actually levied, to depress the productive Industry of the People.

Not less than 235 separate Articles are subjected to Inland Duties. The Tariff includes almost everything of personal or domestic Use; and its Operation, combined with the System of Search, is of the most vexatious and offensive Character, without materially benefiting the Revenue.

The Power of Search, if really exercised by every Custom House Officer, would put a stop to internal Trade by the Delay it must necessarily occasion. It is not exercised except for the Purpose of Extortion. The Salary of the Officers employed is too small to secure their Honesty. The System gives Advantages to the great Capitalists over the small Trader. The small Trader

cannot afford the necessary Bribes. The Capitalist employs an Agent to negotiate the undisturbed Passage of his Goods.

The Effect upon national Morals is yet more serious than the Effect upon national Wealth. Every Merchant, every Manufacturer, and every Traveller is, as it were, compelled, for the Security of his Property or the Protection of his personal Comfort, and not unfrequently for that of the Feelings of the Females of his Family, to enter into unlawful Collusion with the Officers of Government.

It is a System which demoralizes our own People, and which appears to excite the Aversion of all the Foreign Traders of Asia.

All the maritime Imports of the Presidency of Bengal, having once paid the Import Duty, may by Law be taken Duty-free throughout the Interior; but the Practice is widely different. Exposed, like other Articles, to the Power of Search, they are in fact subjected to whatever Duty the Custom House Officers may impose in redemption of the Delay they may inflict. This was not always so. Under the Government of Lord Cornwallis the Intercourse was free. These Duties were imposed at a subsequent Period of financial Difficulty; and I am disposed to think that the best Thing we can do for the Relief of present financial Difficulty is to remove them.

You will find, on Investigation, that the Revenue actually produced by Duties strictly internal is far from considerable, and certainly not such as to be deemed a Compensation, if indeed anything could be so, for the Vexation occasioned by the System of the Transit Duties, and for their injurious Effect upon the Morals and Industry of the People.

Duties levied upon the Import and Export of Goods across the Land and Sea Frontiers are totally distinct from Duties levied in the Interior. It is from the last Branch of Duties that the Evils to which I have adverted are derived.

Both Branches produced in the Year 1830-31 the following Sums:—

In the Lower Provinces	13,90,696
„ Western „	28,43,776
„ Delhi Territory	5,07,054
	Rs. 47,41,526

In order to show the Receipt from Duties strictly internal, the following Deductions must be made from the above total Produce:—

Duty levied on Goods which crossed the Seharunpore Frontier		72,093
„ „ „	Delhi „	7,05,602
„ „ „	Agra	13,03,475
„ „ „	Bundlecund	3,00,000
„ „ „	Allahabad	85,421
„ „ „	Mirzapore	1,43,092
Calcutta Export		6,75,224
Bonded Rowannahs		1,11,078
Drawbacks		2,49,406
	Rs.	36,45,391

To which may be added the extra Duty levied on Salt at Allahabad, as that Duty forms Part of a Tax it is necessary to maintain, and which is managed by separate Officers. That extra Duty amounted in 1830-31 to Rs. 4,15,009, making a total Receipt of Rs. 40,60,400, which, deducted from the total Sum stated above, leaves Rs. 6,81,126 as the Amount of Duties strictly internal. The Expense of collecting these Duties appears to have amounted to 4,06,986, making their net Produce only Rs. 2,74,140.

The Report contains Suggestions for the Improvement of the Mode of collecting the public Dues from the Meerut and Agra Salt Manufactures, and of realizing the extra Duty on Salt at Allahabad and the Forest Revenue.

It is not improbable that the Deficit above stated to arise by the Abolition of the internal Duties may be more than covered by these suggested Improvements; but I admit that I look to the Compensation for this first apparent Loss, not so much in these or any other improved Modes of collecting the Revenue, as in the Freedom of internal Trade, and in the Impulse which that Freedom will give to productive Industry.

It is from these Sources alone that we can reasonably expect the Recovery of the Land Revenue now diminishing, and a profitable Export of the raw Produce and Manufactures of India, Results essential to the Maintenance of our Public Credit.

It is probable that the Funds for the Purposes to which the Town Duties are now applied could be much more advantageously raised, when necessary, in a different Manner.

These Duties, partial in their Operation, tend to repel Commerce from the very Marts to which it would most naturally direct itself.

I am far from thinking, that, concurrently with the Abolition of the internal Duties, it may not be necessary to revise and strengthen the Custom House Establishments upon the Land Frontier, which, fortunately, in its whole Extent, presents unusual Facilities for the Enforcement of a strict System for the Prevention of illicit Trade.

The River Jumna, the Delhi Canal, the Nujjuffghur Lake, the Rewah Hills, the Sona Hills, and the River Chumbul, all contribute their Obstacles, and enable us to form a Preventive Line of Demarcation between Countries of great Extent, which, differing materially from each other in their Products, afford almost unlimited Means of commercial Intercourse.

The levying of Duties on the Export of the Produce of India by Sea is a Subject for separate Considerations. My Impression is, that in the increased Facility of Remittance, and in the general Benefit their Removal would confer upon Trade, we should, even financially, be Gainers by their Abolition.

We are in a Position in which we cannot remain. We cannot proceed much further in Reductions of Expense otherwise than by a minute and watchful Attention to all the Details of our Establishments, by which, ultimately, I trust we may effect a large Saving, but at the present Moment we cannot by any sudden Stroke materially diminish our Charges.

To increase Taxation is impossible, it already presses but too heavily on the People, aggravated as it seems to be by a Deficiency of Circulating Medium.

To remain without an Effort to redeem ourselves from the financial Difficulties which the recent Measure of the Legislature has either occasioned or increased would be at once unworthy and ruinous. We have but One Course, that of relieving the People from undue Pressure, by giving Freedom to internal Trade.

It is in the improved Condition of the Country, and in that alone, that we can find the Resources which will preserve us from Bankruptcy.

We may at once, by our own Authority, give entire Liberty to the internal Communications of 60,000,000 of People, industrious, possessing a fertile Country, traversed in its whole Extent by a navigable River, inaccessible to Foreign War, and protected in their Property by an impartial Administration of the Laws. The Inhabitants of Bengal would thus obtain, by the enlightened Policy of their Government, more extensive Means of public Prosperity than are enjoyed by any other Nation in the World. But I trust that no lengthened Period would elapse before, by the Influence of our Example, we should induce the neighbouring States within and beyond the Indus to adopt similar Measures.

I look forward, sanguinely perhaps, but yet confidently, to the Time when the whole Peninsula of India will, without Detriment to the Independence of any State within its Limits, be, as regards the commercial Intercourse of its Population, One great Empire.

But before we can proceed to advise other Nations to reform their System of internal Taxation, we must at least reform our own, and make that perfect which appears at present to be inferior to the System of every State in Asia, with the single Exception of Lahore.

I am very desirous that the Court should take immediate Steps, with the view to the Commencement of this great Work, and I request that you will move them to direct the Government of Bengal to repeal at once all the strictly internal Duties to which I have particularly drawn your Attention.

It is very desirable that this should be the First Act of Lord Heytesbury's Government. I feel convinced that it would materially assist his Lordship in all his future Measures, not merely by its direct Operation upon the Prosperity of the People, but by the Satisfaction which it would give to the whole Country.

I have confined myself in this Letter to recommending the immediate Abolition of the Transit Duties in Bengal only, because I am not yet in possession of the full Information I require with respect to the Nature and Operation of similar Duties in the Presidency of Fort St. George and Bombay; but the Principle applies to all India, and I regret every Hour which passes over the Head of this recognized Abuse.

I have, &c.
(Signed) ELLENBOROUGH.

LETTER from P. AUBER Esq. to W. M. PRAED Esq.

Sir, East India House, 2d April 1835.

I AM commanded by the Court of Directors to communicate, through you, to the Board of Commissioners for the Affairs of India, that the Letter of the President of the Board of the 18th ultimo to the Chairman and Deputy Chairman, relative to the Subject of Transit Duties in India, has been laid before them, and that in their Opinion it would not, under present Circumstances, be expedient to take the Question out of the Hands of the Government of India.

The President of the Board remarks that the Indian Government is well aware of the Opinion entertained by the Home Authorities of the injurious Effects which attend the levying of this Impost, and their Desire to see it abolished whenever it can be considered safe to do so. The Court think it would be premature and inexpedient to go further than this, by giving peremptory Instructions on such a Subject to the local Government.

Moreover, the Court are not yet in possession of the Document particularly referred to in the Letter of the President (the Paper drawn up by Mr. Trevelyan), though it is mentioned in a Minute of the Governor General dated 15th July 1834.

A still stronger Reason, in their Opinion, for suspending active Interference here, at the present Moment, is the Information they have received, that the Supreme Government, under a strong Sense of the Evils to which the Court have formerly called their Attention, have actually taken up the Subject, and have resolved to explore it fully, and to adopt whatever Course may appear the most expedient for the Removal of any existing Evils incidental to the System under which the Transit Duties are at present collected.

By a Letter from the Supreme Government, recently received, the Court find it has been resolved, "that the entire Question of the Customs and Duties shall be taken up immediately by the Council of India; that in aid of this Design a Committee shall be formed, consisting of an Officer from each Presidency, and that the necessary Communications have been made to the Presidencies of Fort St. George and Bombay.

In these Circumstances it does not appear to the Court that it would be safe or expedient to do more than to convey without Delay their Authority to the Indian Government to carry into immediate Effect whatever Measures may appear to them, after full Inquiry, most fit to be adopted, to deliver the internal Traffic of India from any Incoveniencies or Obstructions to which it may be exposed under the present System of taxing it by means of Custom House or Transit Duties.

I have, &c.
(Signed) P. AUBER, Secretary.

LETTER from SIDNEY HERBERT Esq. to P. AUBER Esq.

Sir, India Board, 4th April 1835.

I AM directed by the Commissioners for the Affairs of India to acknowledge the Receipt of your Letter dated the 2d instant, in which, referring to the Letter of their President dated the 18th ultimo, you communicate the Sentiments of the Court of Directors of the East India Company with respect to the Transit Duties in India, and the Course which it is expedient for the Home Authorities to adopt.

The Board request that the Court will without Delay prepare Instructions for conveying their Authority to the Governor-General of India in Council to take immediate

immediate Measures for delivering the internal Traffic of the British Territories from all Obstructions to which it is exposed under the present System of Taxation by means of Town Duties and Transit Duties, and to enter into any Engagements with the Native Powers for the Purpose of extending beyond the British Frontiers entire Freedom of commercial Intercourse.

I have, &c.

P. Auber, Esq. (Signed) SIDNEY HERBERT.

LETTER from the GOVERNMENT of INDIA to the Honourable the COURT of DIRECTORS.

(No. 1 of 1836.)

General Separate Department.

Honourable Sirs, Fort William, 2d March 1836.

Our last Letter to your Honourable Court in this Department was No. 5. of 1835, dated 9th December.

1 A. Your Honourable Court were made acquainted in our Letter under Date 2d September 1835 with the Appointment of the Committee for the Revision of the Customs and Post Office Regulations, with which were forwarded the Instructions issued by us to that Committee. Vide Public Letter, No. 27 of 1835 from the Government of India, dated 2d Sept, p. 204 and 213.

2. We have now the Honour to transmit Copies of the Correspondence which has been carried on between ourselves and that Committee, including the first Reports furnished by that Body on the State of the Customs Collections and of the Post Office Management in all the Presidencies. Cons. 24th Feb. 1836, No. 6 to 15. Cons. 30th March 1836, No. 9.

3. While the Committee were pursuing, as detailed in the accompanying Documents, the Course of their Inquiries and Investigations, the Governor of Agra, the Honourable A. Ross, was induced, on a Representation from the Board of Revenue of that Presidency, to abolish the Barielly, Cawnpore, and Furruckabad Custom Houses. Upon this being reported to us, we expressed our Disapprobation of these Measures having been adopted without reference to the Authority of the Supreme Government, and at the same Time called upon the Customs Committee to report without Delay on the Expediency of effecting a corresponding Measure in the Bengal Provinces, and on the fittest Substitute to be provided, so that this might be done without incurring a Loss of Revenue. The Honourable the Governor of Agra in the meantime followed up his Measures for the Abolition of internal Custom Houses so as to confine the Levy of Duty to Merchandise crossing the Preventive Line established near the Frontier of the Western Provinces, by doing away with the Custom Houses of Ghazeepore and Benares, and continuing the Jumna Frontier Line along the Frontier Boundary of Mirzapore. The Allahabad Custom House was reserved, on the Recommendation of the Western Revenue Board, in consequence of the additional preventive Duty on Salt leviable there, valuable in itself, and important towards maintaining Prices of that Article in the Frontier Districts of the lower Provinces. Cons. 10th Feb. 1836, No. 1, to 11. Cons. 2d March, Nos. 4 & 5.

4. Reflecting on the Operation of these Measures, and their Effect particularly in relieving One Division of the Territory heretofore subject to our Customs Laws from internal Imposts, while in another immediately contiguous these Laws remained in full Operation, and finding that the expected Report from the Customs Committee was delayed, the Governor General in Council was led to conclude that the Supreme Government had by the above stated Acts of the Honourable the Governor of Agra been placed in the Alternative of either cancelling them by an Order reinstating the abolished Custom Houses, or of assimilating the System by adopting similar Measures of Abolition with respect to the Custom Houses of Bengal.

5. We beg to refer your Honourable Court to the Minute by the Governor General Sir C. T. Metcalfe, wherein he has stated his Reasons for recommending the Adoption of the latter Alternative without further Delay, and with the Views contained in which the Majority of the Council coincided. Mr. Shakespear, however, recorded a Minute of Dissent to the Measure, which is submitted to your Honourable Court with the accompanying Enclosures. Cons. 2d March 1836, Nos 6 & 7.

6. We called upon the Customs Committee, and the Honourable the Governor of Bengal was directed at the Time of issuing public Notification of the above Decision of Government to call upon the Board of Customs, to report on the Cons. 2d March No. 5. Pro. 2d March No. 2 to 4.

the Means available for the Realization of an Amount of Revenue equivalent to that thus sacrificed in the then existing Presidencies of Fort William and Agra. The Customs Committee having engaged that their next Report, which we hope shortly to receive, shall contain the financial Results of their Investigations, we forbear for the present to furnish your Honourable Court with an Estimate of the net Loss induced by the Measures above detailed.

We have, &c.

(Signed) C. T. METCALFE,
H. FANE.
W. MORISON.
H. SHAKESPEAR.
T. C. ROBERTSON.

LETTER from H. T. PRINSEP Esq. to C. MACSWEEN Esq.

(No 6.)

Sir, Fort William, 20th January 1836.

It being generally understood that several Custom Houses in the Agra Presidency have been abolished, and that a similar Measure is in contemplation regarding the Town Duties, I am directed to request that the Honourable the Governor will be pleased to report, for the Information of the Governor General in Council, what Measures of the Character described have already been adopted; and I am further desired to convey the Request of the Governor General in Council that no Measures entailing a Reduction of the Public Revenue be carried into effect without the previous Sanction of the Government of India.

2. The Consideration of all Questions relating to Customs and Town Duties had been intentionally postponed by the Government of India, pending the Investigations carrying on by the Committee appointed for the Revision of those Branches of the Public Revenue.

I have, &c.

(Signed) H. T. PRINSEP,
Secretary to Government.

Extract India Separate Consultations, 13th February 1836.

LETTER from C. MACSWEEN Esq. to H. T. PRINSEP Esq.

(No. 2.)

Sir, Allahabad, 9th January 1836.

I am directed to transmit, for the Information of the Honourable the Governor General in Council, the accompanying Copies of a Correspondence with the Sudder Board of Revenue on the Subject of the Abolition of certain Custom Houses, &c.

Letter from Secretary Sudder Board, dated 2d Oct. 1835, with Enclosures.
One Note by the Governor, dated 2d Dec. 1835.
One Letter to Secretary Sudder Board, dated 9th Dec. 1835.
One Letter from Secretary Sudder Board, dated 23d Dec. 1835, with Enclosures.
One Letter to Secretary Sudder Board, dated 9th Jan. 1835.

I have, &c.

(Signed) C. MACSWEEN,
Secretary to Government of Agra.

LETTER from J. G. DEEDES Esq. to C. MACSWEEN Esq.

(No 3.)

Sir, 2d October 1835.

The Orders of Government, No. 884, dated 19th of February last, required the Board to report the Results of the System lately established for the Prevention of Smuggling on the North-west Frontier, and your Letter, No. 524, dated 15th of January last, informed the Board that the Question of the Abolition of the Bareilly Custom House was reserved for future Consideration.

2. Under these Circumstances it seemed needless to trouble the Government with a Perusal of the Furruckabad Report, alluded to in Paragraph 2 of my Letter, No. 48, dated 30th December last, until the Board should be enabled to submit such a figured Statement of the Results of the Arrangements lately introduced on the Frontier as should confirm the Report of the local Authorities as to the Efficiency of the present System, and justify their again urging on the Consideration of Government the Expediency of the immediate Abolition of the Inland Custom Houses above Allahabad.

3. No. 1 of the Enclosures which I am now desired to submit is Mr. G. H. Smith's Report on the Result of the Arrangement for the Prevention of Smuggling, with original Enclosures from his Assistants, from which it will be seen that, with the Exception of the

Head-

Head-load System, which still requires constant Attention, the contraband Trade in Salt is considered to have been very effectually put down.

—	Collections of 1834-35.	Collections of 1833-34.	Average Collections of the 3 preceding Years.	Average Collections of the 5 preceding Years.	Average Collections of the 10 preceding Years.
	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi -	15,49,541	7,46,824	8,59,933	8,32,504	7,54,839
Agra -	12,49,148	9,57,946	11,30,619	11,92,928	12,36,700
Total	27,98,639	17,04,770	19,90,552	20,25,432	19,91,539

4. Enclosure No. 2 is the annual Report of the Collections at the Delhi Custom House for the past official Year, with annexed Statement of Collections during the same Period on the whole Frontier, from the Hills to the Neighbourhood of Multra (including Bareilly, as being mainly affected by the new Arrangements), compared with the Collections of the Year 1833-34, and also with the average Receipts of the Three, Five, and Ten preceding Years. The Statements as abstracted in the Margin must be considered extremely satisfactory.

5. No. 3 is a similar Statement from Agra; and in explanation of the apparently small Increase of Revenue, even as compared with the preceding Year, I am directed to remind the Government that Mr. George Blunt's Preventive Arrangements were not completed till near the End of the cold Weather, that a most important Section of the Agra Line (from Koosee to Multra) has been transferred to the Horul Jurisdiction, that the Season has been unfavourable to the Manufacture of Salt, and that Carriage, both by Land and Water, has generally been at the Rates which cannot but have had a very great Influence on the Trade. The Movement of Troops in Rajpootana explains the former, the extraordinary Impulse given to the Cotton Trade the latter Circumstance. The Board consider themselves justified in anticipating a considerable Increase of Revenue from the Agra Custom House during the current Year. It must be remembered also that the Bundelcund Line is still open, and that some Time must elapse before a Stop can be put effectually to the Manufacture of Salt under Nemuckray Leases within the British Territories; it is not till these Arrangements shall be completed that the Effect of the Preventive System will be fairly tried. In Zillahs Jounpoor and Azimghur very extensive Salt Works are still kept up.

Extract from Mr. Blunt's Letter, dated 3d Feb. 1835.

"This decreased Collection in January 1835, "though not entirely, may in some measure "be attributed to the great Want of Boats for "Dispatch to Ghazeepore, the Scarcity of "which has raised the Freight from Eight "Annas per Pullah of Salt to Nineteen "Annas."

Private Service.

28th March.

During the present Month the very high Price of Cotton and the small Quantity of Boats has nearly put a Stop to the Dispatch of Boats with Salt to Ghazeepore.

6. It would be seen from the Bareilly Statements (Enclosure A.), that of Rs. 1,38,963 collected in 1834-35 at Bareilly, and included by Mr. G. H. Smith in his Total of Rs. 15,49,541, no less a Sum than Rs. 99,546 was collected on the single Article of Sugar in various Shapes, and as the whole of Rohilcund and the Dooab is now entirely free from Chowkies, it is fair to presume that all the Goor and Sugar so manifested has been exported, and would have paid Duty on the Western Frontier if the Bareilly Custom House had not been in existence. It is also proper to remark, that very extensive Forgeries of Bareilly Rowannahs have been lately detected by the European Patrol now employed on the Frontier, under Cover of which large Dispatches of Sugar are supposed to have crossed the Line early in the Season. It has been also surmised, and apparently with Reason, from the Number of Bareilly Sugar Rowannahs of several Months Date presented for Endorsement at the Commencement of this Season, that many of these Passes had been originally taken out to cover Dispatches which had succeeded in crossing the Line without Endorsement, and were now being used a second Time. On the whole the Board believe that if the Bareilly Custom House had been abolished a Year ago the Receipts on the Delhi and Agra Line would have been increased to the full Amount of this Year's Collection at Bareilly, and they will not, therefore, make any Deduction from the Delhi Statement on account of the Bareilly Collections included in it.

7. It is proper to state in this Place, that in consequence of the loud Complaints of the People living within and in the immediate Neighbourhood of the Preventive Line, and the Representations of the local Authorities, One of whom (the Commissioner of Delhi) expressed his Apprehensions of the most serious Disturbances if Relief was not promptly given, the Board, on the Dates noted in the Margin, issued Instructions, Copies of which are annexed, limiting the Interference of the Custom Authorities on the Agra and Delhi Frontier for the

1. Salt of every Description.
2. Shawls.
3. Cotton Piece Goods or Webs of Cotton exceeding Five in Number or Ten Rupees Value.
4. Sugar in excess or of Five Seers.
5. Tobacco in excess of Twenty Seers.
6. Iron in excess of One Maund.
7. Cotton.
8. Alum.

{ 3d October, No. 32.
13th January, No. 7.
13th January, Nos. 4 & 5.

9. Asafœtida.
10. Dry Ginger.
11. Spices (Havana).
12. Salamoniac.
13. Gool Moosbr.

Levy of Duty to the Staples noted in the Margin, except within the Limits of the Two Coss Chowkees of the Sudder Custom Houses of Delhi and Agra.

8. The Effect of these Orders has been as entirely satisfactory as the Board could have anticipated, and in looking at the Amount of actual Collections, the Value of the Relief granted to the Community and its probable ultimate Effect on Commerce and Production will doubtless be kept in view.

9. The Custom Revenue, then, for 1834-35, realized on the Frontier and on Thirteen Staples, only from the Hills to the Junction of the Chumbul and the Jumna, amounts, in round Numbers, to Rs. 27,65,123, and the Board have every Reason to anticipate a progressive Increase when the Energies of the Country shall be set free by the Abolition of the Inland Custom Houses, when the Experiment of reducing the Duty on Sambre Salt to One Rupee shall have been fairly tried, and the Preventive Line shall have been established through Bundelcund, &c. The Government are aware that this latter most important Part of the Arrangement is delayed by the protracted Negotiations of the Governor General's Agent in Bundelcund with the Owners of the few Villages in which it is desired to establish Custom Posts.

NOTE. The Determination of Government, lately communicated to the Board, No. 3,077, dated 29th August, to establish the Part of the Line on the British Side of the Jumna, has set this Question at rest, though it will involve a very large Increase of Outlay, and great Annoyance to the River Trade in general, which must be subjected to Search, and to the British Subjects in particular *along* a considerable Extent of Country.

10. From the Chumbul to Mirzapore the Western Frontier may be said to be almost unprotected, and there is every Reason to believe that a large Quantity of Sambre Salt, brought overland, continues to cross the Jumna, and is imported into the Dooab, the Oude Territory, and to within the Limit of the prohibited District, in exchange for which the Sugar of Oude, and Grain, Sugar, and other Products of the Doab and of Oude, are exported to the Westward by the Way of Chilletetarah and the other Ghauts on the Jumna. A Glance at the Furruckabad, Cawnpore, and Allahabad Statements for 1834-35 will show how small is the actual Amount of Duty now levied on this Trade at either or any of these Custom Houses. A large Proportion of the whole may very fairly be added to the Frontier Revenue, as having been levied on Imports and Exports crossing Western Line. Of the Receipts of the Mirzapore Custom House during the past Year, amounting to Sa. Rs. 2,46,116, upwards of Two Lacs of Rupees, as per Margin, may be reckoned as Duty levied from the Foreign Trade, and the special Duty on Salt levied in 1834-35 at Allahabad amounts to Rs. 4,08,290.

Assumed Collection on Foreign Trade, Export and Import.	
6. Furruckabad - -	53,777
7. Cawnpore - -	2,05,577
8. Allahabad - -	1,46,616

Mirzapore.	
No. 9. Sugar, Goor, &c. -	77,224
Cotton - -	92,070
Gum - - -	1,065
Iron - - -	8,158
Lac - - -	12,060
Silks and Cotton Piece Goods	13,348
Sundries - -	11,095½
Sicca Rs.	2,15,020½

11. The known and utter Inefficiency of the entire Line from the Chumbul to the Mirzapoor must preclude the Board from even estimating the probable Amount of Duty that may be levied under a better System; but, bad and unsatisfactory as the Arrangements are, the total Amount of Duty levied in 1834-35 on the Foreign Trade crossing the Western Frontier, and including the special Duty on Salt, may be stated, as per Margin, at Rs. 37,71,418,

Estimated Frontier Trade.	
Delhi - - -	15,26,556
Agra - - -	12,15,582
Cawnpore - - -	2,05,577
Allahabad - - -	1,46,616
Mirzapoor - - -	2,15,020
Furruckabad - - -	53,77*
	33,63,128
Allahabad special Rowannah -	4,08,290
	37,71,418

Enclosure No. 10 is a Statement of the gross Custom Revenue of the Year from all the Custom Houses under the Board's Superintendence, as compared with the average Collections of the preceding 10 Years, a separate Statement being given of the Allahabad special Duty Rowannahs. The Result of the Year is certainly satisfactory; and the Board hope to be pardoned for again soliciting the Consideration of Government to the Expediency if not the Justice of abolishing the Inland Custom Houses above Allahabad; and I am directed to request that the Subject may again be brought to the particular Notice of His Honour the Governor.

12. In addition to what has been already remarked (Par. 5) regarding this Custom House, I am directed respectfully to refer the Honourable the Governor to my Letter, No. 48, dated 30th December last, and to the annexed Statement of the Collections of the past Year, showing that of a Total of Rs. 1,38,963 no less a Sum than Rs. 1,15,976 would have been levied on the North-western Frontier and at Allahabad or Mirzapore Custom House if that of Bareilly had not been in existence. The present Cost of the Establishment is Rupees 21,612* per Annum.

*. This includes Rs. 833. 5. 4., Portion of Collector's Salary debited to Customs Department.

13. The Result of very diligent Inquiries has convinced the Board that no Trade is carried on between the British Dominions and the Oude State which could repay the actua

actual Cost of the Preventive Establishment. Besides which, the Board are satisfied that the Establishment of an effective Line on the West Frontier of Oude, and the consequent Cessation of free Import there, would cause a positive Diminution in the Receipts of the British Customs; for there is no Article of Commerce produced in Oude which is not also produced in Rohilcund and the Dooab. The whole of the Import from Oude, therefore, merely passes through the British Territory in transit to the South-west, and pays on the South-west Frontier; or if any Part of it comes into consumption, that Portion only sets free an equal and probably more valuable Portion of the Home Produce for Foreign Export in the same Direction in which alone an effectual Demand exists. The whole or an Equivalent for the whole of the Oude Import is thus brought under Contribution already, without any added Expense of Protection or Collection.

14. On the other hand, were a Preventive Line established on the Ganges, none of that Portion of Oude Produce which falls into consumption, and which from its inferior Value could not afford to pay Duty, would be imported at all; and of the more valuable Produce, taking into consideration the unavoidable Exertion, Harassment, and Delay of the best-regulated Frontier Cordon, and the Necessity for advancing immediately the whole Amount of the Duty, it may be fairly expected that a great Diminution of Imports into the British Territory from Oude would take place. The Board believe the Trade would be abandoned altogether, and that the Custom Receipts would be proportionably reduced. This would probably in Time find its Level, by an increased Home Production for Exportation; but the whole Cost of the Line would always remain an useless Burden. Similar Results to the above the Board believe to arise, though in a much smaller Degree, from the Maintenance of the present Custom Houses; and they are of opinion that the Abolition of the Inland Custom Houses would increase the Trade between the Oude Province and the States West of the Jumna, and add very considerably to the Collections on the British Western Frontier. The Hill Provinces certainly yield no Extent of Produce that will bear Taxation. Their most valuable Articles of Spices, Drugs, and Condiments, which are exported to the South-west, already pay on that Line, and Tincal and Borax, which are altogether Articles of Sea-borne Commerce, on their Way to the Port; and the general Poverty of these Provinces is such that it must be an Object with Government to relieve them. The Board hope that a sufficient Case has been made out for the immediate Abolition of the Establishment.

15. Since the Abandonment of the Indigo Trade in the Western Provinces, the Collections at Futtehgurh have not exceeded 85,000 per Annum. Indeed the average gross Collections of the past Eleven Years amount to no more than Rs. 1,08,582. The annexed Statement for the past Year shows, that of a Total of Rs. 85,194 no less than Rs. 53,777 would in all probability have been collected on the Frontier or at Allahabad or Mirzapoor if the Furruckabad Custom House had not been in existence. The Cost of the Establishment, including the Salary of the Deputy Collector, amounts to Rs. 30,156 per Annum; and every Argument for the Abolition of the Custom House of Bareilly applies equally to Futtehgurh. It could not but be attended with the happiest Effects, and has been most strongly advocated by the local Authorities, and I am directed to submit the Board's very earnest Recommendation that final Orders may be issued on the Subject. The Board trust that the Necessity of providing for the present Deputy Collector may not induce the Government to continue an Establishment which they are convinced is extremely injurious to the Country; and they would suggest that Mr. Kinlock should for the present continue in charge of the Town Duty Establishment until he may be otherwise provided for. Mr. Kinlock would, the Board believe, by an improved Arrangement, be able to prevent his own Salary from being a Burden on the Public Resources.

16. The Board consider the Abolition of the Custom House, or rather its Removal to Calpee, to be of little less Importance than the Abolition of Bareilly and Futtehghur The Collections for the last Eleven Years average Rs. 2,53,735 per Annum, One Third of which, and frequently, as in the present Year, a much larger Proportion, is levied on Cotton alone. The annexed Statement shows how large a Portion of the Collections of the past Year would have been levied on the Frontier or at Mirzapore; and as the Trade between the British Territories and Oude yields no Custom Revenue at all, the Board beg respectfully to suggest the Expediency of the Abolition of the present Custom House, and the Formation of an Establishment on a different Footing at Calpee, under the Superintendence of an Officer, who may be also entrusted with the Formation of the Upper Division of the Bundelcund Line.

17. The Interior of the Country from Allahabad upward will then be entirely free, and the Frontier Experiment will be fairly tried, which it cannot be until this shall be the Case.

18. Having reviewed the whole of what now exists, the Board would take the present Opportunity of putting on Record at one View the Object to which they hope ultimately to obtain the Sanction of Government.

19. Government have already approved and taken Steps to forward the Execution of their Plan for carrying on the South-west Preventive Line across the Province of Bundelcund to the Range of Hills East of Kallinger, and along that Range South of Mirzapore, and following the Course of the Billion Nullah viâ Shah Gung to Chunar. This Line being

 established

established, the Board consider that the Introduction of Foreign Contraband along the whole Western and Southern Frontier of the Agra Presidency will be effectually precluded and as in their Opinion sound Policy is opposed to the Establishment of any Line on the Western Frontier of Oude, the whole of the Territory of Upper India, including that Dependency, will be free from the Harassment and Interference of Custom Duties.

20. The Object which remains to be attained is, the Security of the special Duty on Salt. and the effective Suppression of the extensive Contraband Trade carried on in that Article from the Agra Presidency into Benares in Behar, and the Districts of Azimghur and Goruckpore, in the Vicinity of which Salt is still manufactured in very large Quantities.

21. The Modes in which, so far as the Board are informed this Traffic has been carried on, are these :—

First. Direct Import by Land through Bundelcund, and across the Dooab into Oude, and thence Eastward.

Second. Direct Smuggling from the Depôts of Jhasee and Sirsa, situate on the Right and Left Banks of the Ganges to the Eastward of Allahabad.

Third. Landing Salt exported by Water from Agra for the Eastern Markets at intermediate Places on the Route to Allahabad, and carrying it across the Doab and through Oude to the Eastward.

22. The First of these Courses will be effectually closed by the Completion of the Southern Preventive Line, which will restore to Agra the Traffic naturally belonging to its geographical and commercial Position. For the Prevention of the Second and Third, other Measures must be adopted.

23. The Board have been for some Time convinced that the Position of Allahabad is not favourable for a Custom House. It is without Trade, Capital, or Connexions; precluded, by its Situation between Two Rivers of difficult Traject, from Facility of Communication with the Country on either Side, and from the Means of obtaining Information; and it is in advance of and cut off from the Line over which it professedly holds Surveillance. I have above referred to the Depôts of Jhassee and Sirsa, both situated below Allahabad, and the latter Twenty Miles distant from it, and from both of which an unchecked System of Smuggling, under Pretence of bonding for a Market, has been carried on for many Years.

24. Some Time since, as Government are aware, the Board obtained Authority, with a view to check this Evil, to levy the special Duty before passing the Custom House at Allahabad, and allowing the Merchants to bond for a Market at Allahabad itself; yet not a single Cargo of Salt has since been bonded, and the Board have Reason to believe that whatever Quantity may have been prevented from passing as heretofore has been landed at Places higher up the River, and carried partly across, as before, through Oude, and the rest down the Right Bank of the Jumna towards Mirzapore. The Board would, therefore, propose to abolish the Allahabad Custom House as useless. They would make the Mirzapore Custom House really effective, by appointing an active Officer to the sole and separate Charge. They would form an efficient Line in advance, *i.e.*, to the Westward of Mirzapoor, cutting the South Frontier Line just to the Eastward of the Cutterah Pass, and passing Northward through the Districts of Benares and Jounpoor to the Westward of the latter, thence along the East Frontier of Oude through the Azimghur and Goruckpoor Districts till it should reach the Country of Nepaul.

25. The whole Extent of this Line would not exceed 130 Miles; it would effectually check both the Evasion of the special Duty on Salt produced in the South-western States, and also the contraband Import of Salt of a good Quality manufactured in Oude itself, and introduced in considerable Quantities through Jounpoor, Azimgurh, and Goruckpoor, into Tirhoot and Benares and Behar.

26. The Two Lines would thus draw together at Mirzapoor, from which as a Base they might be most efficiently superintended, and which would thus become Key of the Northern, Western, and Dukhun Trade. An Enactment similar to that of Section 50, Regulation X. of 1819, would enable the Custom Master to keep the Line in his Front clear, and Allahabad would probably become the Depôt of such Salt intended for the Eastern Market as was not landed in Mirzapoor itself, as this Line would effectually bring under Contribution that Trade in Luxuries between Benares and Jounpoor and Lucknow so much of which at present contrives to escape. The Custom House at Benares and Ghazeepore might be abolished, and the Expense of the Establishments would go far to defray the Cost of the Line, and of the Deputies it would be necessary to employ in Jounpore and on the Frontier of Goruckpore; and with a great Increase of Freedom of Trade, a far more effectual Check to Smuggling would be established.

I have, &c.

(Signed) J. G. DEEDES,
Secretary.

Sudder Board of Revenue, Allahabad,
2d October 1835.

NOTE by the GOVERNOR.

(No. 4.)

2d December 1835.

The Secretary to the Sudder Board of Revenue, in his Letter dated the 2d October, reports that the Chokees on the proposed Preventive South-west Frontier Line having been established between Kalsee in the Dhoon and the Junction of the Chumbul with the Jumna, the Board consider that Portion of the new Line to be now effectively guarded. The Frontier Line below the Junction of the Rivers mentioned is still imperfectly protected, the new Chokees on that Portion of the proposed new Line not having yet been established.

It further appears, from the Letter under Consideration, that the Custom Revenue collected in the past Year, 1834-35, at the Custom Houses under the Board's Superintendence, amounted to Rs. 43,25,290, which is more than the average Collections of the preceding Ten Years by Rs. 10,10,405, deducting from the last Sum this estimated Amount collected at the Custom House of Bareilly, Futtehghur, and Cawnpore on Inland Trade, viz., Rs. 1,53,909. The Increase of the Custom Revenue in the past Year ascribable to the Frontier Line above the Junction of the Chumbul with the Jumna was Rs. 8,56,496.

It is to be noted also that the small Amount of Revenue collected on the the Inland Trade at the Custom Houses above mentioned is of no Avail to the State, it being less than the Cost of those Custom Houses; and it is the Opinion of the Board that if those Custom Houses were effective in preventing free Importation from Oude they would cause a positive Diminution in our Receipts from the Trade which now pays on passing our South-west Frontier.

The Grounds of this Opinion are stated in the 13th and 14th Paragraphs of Mr. Deedes's Letter.

On these Considerations I can have no Hesitation in sanctioning the immediate Abolition of the Bareilly, Futtehghur, and Cawnpore Custom Houses, as recommended by the Sudder Board.

I think with the Board that the Custom House at Allahabad should also be abolished, after the new Preventive Frontier Line below the Junction of the Chumbul and the Jumna shall be completed, and the Custom House at Mirzapore rendered effective.

In the last Paragraph of his Letter Mr. Deedes states it to be the Opinion of the Board that the Custom Houses at Benares and Ghazeepore might likewise be abolished if Chokees were established on a Line passing Northward from the Cuttereeah Pass on the new South Frontier Line, along the East Frontier of Oude to the Boundary of Nypal. The Board's Opinion may be requested as to the Expediency of abolishing these Two Custom Houses, should the above Line of Chokees not be sanctioned. The Objects which the Board have in view in proposing its Establishment are to check the Evasion of the additional Duty leviable under Regulation XVI. of 1829 on Salt passing out of the Allahabad District into that of Benares, and to prevent the contraband Import of Salt manufactured in Oude through Juanpore, Azimghur, and Goruckpore into Tirhoot and Behar. It does not appear to me to be necessary for the Attainment of either of these Objects. The first might be secured (even after the Abolition of the Allahabad Custom House) without incurring any Expense, by levying on the South-west Frontier Line the Amount of the additional Duty on Salt, viz., Rs. 4,08,000, now realized at Allahabad, or if this would be objectionable, on the Ground that it might diminish the Consumption of imported Salt in the Provinces above Allahabad, the additional Duty might be relinquished, the Amount of Revenue which that Duty now yields being already more than equalled by the increased Produce of the Import Duties collected on the South-west Frontier; the other Object might also be secured by a much less Expense than would be incurred by the proposed Line, merely by strengthening the Salt Chowkies already established in Tirhoot and Behar, if they are not now sufficiently strong for the Purpose.

From the 7th Paragraph of Mr. Deedes's Letter it appears, that besides the new Line of Chokees established on the South-west Frontier, there is a *Cordon* of Chokees round the Sudder Custom Houses at Deehlee and Agra, in conformity with Section X. of Regulation IX. of 1810. I do not think the Enactment cited requires that these Chowkees should be maintained, nor do I think they should be maintained merely for the Purpose of subjecting to Duty the dutiable Articles exempted from the Stoppage on the Frontier Line under the Board's Instructions to the Collector of Customs at Delhi dated the 3d October and 13th January last.

From the 9th Paragragh of Mr. Deedes's Letter it appears that the Board consider it very desirable to have all the new Preventive Chokees on the Jumna placed on the Bundelcund Side of that River. I concur with the Board in this Opinion. The Establishment on the Doab Side of the Chokees required for the Extent of the River which forms the Boundary of the Jageers of Jaloon and Bownee will be attended with the Disadvantage that, in order to prevent Goods which have not paid Import Duty being put on board Boats at the Ghauts in those Jageers, and landed on the Doab Side of the River above or below the Line of Chokees on that Side, it will be necessary to authorize those Chokees to stop all Boats passing up and down the River, and thus to subject the whole River Trade to Interruption. It is certainly very desirable that this should be avoided if possible. I should think the Jageerdars might be induced to sell the Villages belonging to them which are situated on the Bank of the Jumna, or to allow our Chokees to be placed at all

the Ghauts of the River within their Jageers; and when the Dispute which now exists between them shall be settled, the Governor's Agent in Bundelkund may be instructed to negotiate with them for the Attainment of either of these Objects.

The present Opportunity may be taken to request the Board to furnish a Statement of gross and net Revenue derived from the Town Duties in the Provinces under their Superintendence, and to report their Opinion in regard to the Expediency of abolishing those Duties. They are objectionable on the Ground that the Inlets into the Towns in which they are levied being numerous, they cannot be collected without a very large and expensive Establishment of Peons, whose illegal Exactions, which it is impossible to prevent, far exceed the Amount of the authorized Duties, and are extremely oppressive. My own Opinion is, that they are a great Hindrance to the Prosperity, not only of the Towns subjected to them, but also of the Districts in which those Towns are situated, and that they should be abolished, if the net Revenue derived from them is not very much greater than the Increase of the Custom Duties on Foreign Trade likely to be obtained by the Establishment of the new Preventive Line of Chokees on the Frontier.

2d December 1835. (Signed) A. Ross.

LETTER from C. MACSWEEN Esq. to J. G. DEEDES Esq.

(No. 5.)

Sir, Allahabad, 9th December 1835.

I am directed to acknowledge the Receipt of your Letter, No. 90, dated 2d October last, and to communicate the following Observations and Orders.

2. The Honourable the Governor sanctions the immediate Abolition of the Bareilly, Futtyghur, and Cawnpore Custom Houses, and the Sudder Board is requested to make the necessary Arrangements for carrying this Order into effect. Instructions respecting Mr. Kinloch will be issued hereafter. In the meantime his Services may be employed as suggested in Paragraph 15 of your Letter.

3. The Governor will be disposed to sanction the Abolition of the Custom House at Allahabad, after the new Preventive Frontier Line below the Junction of the Chumbul and the Jumna shall have been completed, and the Custom House at Mirzapore rendered effective.

4. From the last Paragraph of your Letter it appears to be the Opinion of the Board that the Custom Houses of Benares and Ghazeepore might also be abolished, if a Line of Chokees were established from the Cutterah Pass, on the South Frontier Line, along the Eastern Borders of Oude to the Boundary of Nypal. The Governor desires to know whether the Board would consider it expedient to maintain those Custom Houses if the above Line of Chokees should not be established, and what are the Advantages which in that Case would be derived from maintaining them.

5. With reference to Paragraph 7 of your Letter, the Governor does not think that Section II. Regulation 9, 1810, requires Chowkees to be maintained round the Sudder Custom Houses of Agra and Delhi, nor does he think they should be maintained merely for the Purpose of subjecting to Impost the dutiable Articles exempted from Stoppage on the Frontier Line under the Board's Instructions to the Collector of Customs at Delhi dated the 3d October 1834 and 13th January last.

6. The Governor concurs in the Opinion stated in the Ninth Paragraph of your Letter, that it is very desirable to have all the new Chokees on the Jumna placed on the Bundelcund Side of that River, and his Honour will endeavour to effect that Object when the existing Dispute between the Regent of Jalveen and her Feudatory, which now prevents its Attainment, shall be adjusted.

7. I am directed to request the Board to furnish a Statement of the gross and net Revenue derived from the Town Duties in the Provinces under their Superintendence, and to report their Opinion in regard to the Expediency of abolishing those Duties.

I have, &c.

(Signed) C. MACSWEEN,

Secretary to Government of Agra.

LETTER from C. MACSWEEN Esq. to J. G. DEEDES Esq.

(No. 6.)

Sir, Allahabad, 9th January 1836.

I am directed to acknowledge the Receipt of your Letter, No. 103, dated the 22d ultimo, on the Subject of the Abolition of certain Custom Houses, &c., and to communicate as follows:—

2. As the Collections of Benares do not amount to Half those of Ghazeepore, and the Reasons assigned by the Board for the Abolition of the latter apparently apply with equal Force to the former, the Honourable the Governor will suspend his Orders respecting both till the Receipt of the further Report regarding Benares, promised in Paragraph 5 of your Communication.

3. If the special Duty on Salt could be levied without Loss at Mirzapore, it would be expedient at once to abolish the Allahabad Custom House. The Board are requested to

to state their Opinion on the Subject, and to report what Establishments of Chowkees it would be necessary to form on the Left Bank of the Ganges to carry the Measure into effect.

I have, &c.
(Signed) C. MACSWEEN,
Secretary to Government of Agra.

LETTER from J. G. DEEDES Esq. to C. MACSWEEN, Esq.

(No. 7.)

Sir, Allahabad, 22d December 1835.

I am directed to acknowledge the Receipt of your Letter, No. 4192, dated 9th instant, and to request you will state, for the Information of the Honourable the Governor, that Orders were issued on the 18th instant for the Abolition of the Custom Houses of Bareilly, Futtygurh, and Cawnpore. The English Records, blank Rowannahs, Stationery, &c. of the latter Establishment having been transferred to Mr. Bowring's Charge at Humeerpore, that Officer is making Progress in the Formation of the Line through Bundlecund, or rather, as yet, down the Dooab. Mr. Loyd, Assistant to the Magistrate and Collector of Humeerpore, has been directed to afford his Assistance in the Sudder Office; and Trades crossing the Jumna can now obtain Passes from the new Humeerpore Custom House, in which the old Custom Houses of Banda and Calpee, with their Establishments, have been absorbed.

2. Mr. Todd has joined his Appointment at Mirzapore, and the Board have issued such Instructions to him, and to the Commissioners of the Fifth Division, as they hope will ensure the speedy Completion of the Arrangements which have been approved. On the Formation of the Line through Bundlecund, and by Burghur to Mirzapoor, the Board will immediately recommend that the Functions of the Allahabad Custom House be restricted to the Levy of the specific Duty on Salt. The Stoppage of the Salt Boats passing down the Jumna will entail no great Injury on any Parties, and all Interruption or Interference with the external or transit Trade, or with Boats ascending the Jumna, will be strictly prohibited. The Collector's Salary, and that of a small Establishment, for this especial Duty, may well be borne by that Branch of the Revenue, which may be estimated at from Rs. 4,00,000 to Rs. 5,00,000 per Annum.

3. With reference to Paragraph 5, by the Orders under Acknowledgment I am directed to request that annexed Copy of a Letter this Day addressed to the Collectors of Customs at Agra and Delhi, in extension of the Board's former Orders of 3d October 1834 and 13th January last, may be submitted for the Perusal of the Honourable the Governor.

4. As the Mirzapore Custom House may now be said to be efficient, as far as concerns the River Trade, I am directed to submit the Board's Recommendation that the Custom House of Ghazepoor may be immediately abolished. It will be seen, on Reference to annexed Statement of Collections in 1834-35 and first Six Months of 1835-36, that, with very trifling Exceptions, the whole of the Articles yielding any considerable Amount of Duty are such as would be brought under Contribution at other Custom Houses did that of Ghazeepore not exist. The Continuance of the Establishment appears to the Board to be on every Account objectionable, and to promise no possible Advantage; and I am directed to add, that, while the Collections of all the other Custom Houses under the Board's Control exhibit a very considerable Increase during the first Six Months of the present official Year, as compared with the corresponding Period of the last Year, those of Ghazeepore and Mirzapore are at a Decrease; the latter of Rs. 5,054 only; the former, as per Margin, 9,413. 0. 9. Regarding the Abolition of the Benares Custom House, and the proposed Establishment of a Line of Chokees from the Rutrah Pass on the Southern Frontier Line along the Eastern Borders of Oude to the Boundary of Nepaul, the Board propose again to address Government, after Mr. Bird's projected Visit to the Fifth Division shall enable them to offer their Opinion on the Subject with more Confidence than they are at this Moment prepared to do. It will be seen from the annexed Statement that a considerable Portion of the total Revenue of the Benares Custom House is realized from Gold and Silver Cloths, Brocades, &c.

Cotton Piece Goods,
Hides,
Indigo,
Jagree, Sugar, and Molasses,
Saltpetre.

May to October 1824	1,27,535. 5. 6.	
Do. to do. 1835	1,18,122. 4. 9.	
		9,413. 0. 9.

6. I am also directed to state, that the Board propose to reply to Par. 7 (Town Duties) of the Orders now under Acknowledgment in a separate Communication.

I have, &c.
(Signed) J. G. DEEDES, Secretary.

LETTER from C. MACSWEEN Esq. to H T. PRINSEP Esq.

(No. 193)

Sir, Allahabad, 27th January 1836.

In continuation of my Letter No. 106, dated the 9th instant, I am directed by the Honourable the Governor to transmit, for the Information of the Honourable the Governor

General of India in Council, the accompanying Copies of a Letter from the Secretary to the Sudder Board of Revenue dated the 22d instant, and of the Orders in reply, respecting the Abolition of the Custom Houses at Benares and Ghazeepoor.

I have, &c.
(Signed) C. MACSWEEN,
Secretary to Government of Agra.

LETTER from J. G. DEEDES Esq. to C. MACSWEEN Esq.

(No. 4.)

Sir, Allahabad, 22d January 1836.

I am directed to acknowledge the Receipt of your Letter No. 105, dated the 9th instant, and in reply to Paragraph 2 to request that you will state, for the Information of the Honourable the Governor of Agra, that the Board do themselves consider the Reasons assigned in my Letter of the 22d ultimo for the Abolition of the Ghazeepore Custom House to apply with equal Force to the Custom House at Benares, with the single Exception of the Duty realized at the Two Coss Chowkies on the Embroidered Goods and Gold and Silver Lace and Tissues manufactured in the latter City.

2. The Sum realized, as remarked in Paragraph 5 of my Letter, No. 103, is large, and the Article a most fit Subject for Taxation, but a Realization of a Revenue of less than 50,000 is certainly no sufficient Reason for maintaining a River and City Custom House at a Charge of Rs. 13,000 per Annum, with unlimited Powers of Search, and it will be observed that the Abolition of this Custom House, with that of Ghazeepore, formed a Part of the Proposition mooted in the concluding Paragraphs of my Letter, No. 90, dated 2d October last.

3. On the remaining Articles enumerated in the Statement which accompanied my Letter of 22d ultimo I am directed to remark that,

Article.	Amount in 1834-1835.	——
Piece Goods, Cotton and Silk, mixed	20,972 9	Much of this Duty has probably been levied on the Consumption of the City, and a large Proportion would probably have been levied on the Export of the Fabric across the N.W. Frontier Line.
Shawls - -	1,456 4	Should have paid on the N.W. Frontier.
Sugar - -	21,073 6	Would all have been realized in crossing the Western Line.
Saltpetre - -	248 15	Would have paid in Calcutta.
Indigo - -	751 4	Ditto.
Oil and Oil Seeds	6,662 5	All not required for Consumption of the City would be taxed on Exportation.
Raw Silk - -	1,057 12	All exported by Sea or to Mooltan.
Quinces - -	1,224 4	Should not be taxed at all.

4. In explanation of the Board having forborne to include this Custom House in their Recommendation of the 22d ultimo, I am desired to submit that the bringing under the Contribution the Trade between Benares, Jounpoor, and Lucknow had formed Part of the Scheme submitted in the concluding Paragraph of my Letter of 2d October, No. 90, and until that Suggestion should be disposed of they hesitated to recommend the immediate Relinquishment of the Revenue at present derived from that Trade. Should, however, the Honourable the Governor concur with the Board in considering that such a Custom House as that of Benares ought not to be maintained for the Realization of a Duty of less than Half a Lakh of Rupees on a single Article of Commerce, there could be no Doubt of the Propriety of the immediate Abolition of the Establishment.

5. With reference to Paragraph 3 of your Letter under Acknowledgment, the Board observe that the Abolition of the Allahabad Custom House, and the levying the special Duty on Salt at Mirzpore, formed a Part of the same Scheme of a cross Line from that City to the Frontier of Nepal suggested in their Letter, No. 90. On this Subject, I am directed to promise a further Report at an early Date but the Two Questions being distinct, the Board were unwilling unnecessarily to delay the present Communication.

I have, &c.
(Signed) J. G. DEEDES, Secretary.

LETTER from C. MACSWEEN Esq. to J. G. DEEDES Esq.

(No. 192.)

Sir, Allahabad, 27th January, 1836.

I am directed to acknowledge the Receipt of your Letter, No. 4, dated the 22d instant, and in reply to state that the Honourable the Governor concurs with the Board in Opinion that a Custom

Custom House should not be maintained at Benares for the Realization of the small Amount of Duty leviable on the Embroidered Goods exported from that City to Lucknow.

2. For the Reasons, therefore, urged in the present Communication, and in that to which it refers, dated the 22d ultimo, the Honourable the Governor is pleased to sanction the Abolition of the Custom House at that Station, as well as of the one at Ghazeepore. The Board will accordingly issue the necessary Instructions for carrying this Measure into effect without Delay.

I have, &c.
(Signed) C. MACSWEEN,
Secretary to Government of Agra.

LETTER from H. T. PRINSEP Esq. to C. MACSWEEN Esq.

(No. 7.)

Sir, Fort William, 6th February 1836.

I am directed to acknowledge the Receipt of your Letter of the 9th January, and of your subsequent Letter of the 27th January, both relating to the Abolition of several Custom Houses in the Territories under the Presidency of Agra.

2. The Governor General in Council observes with Regret that such extensive Measures, involving a Reduction of the Resources which the State requires for the Payment of its unavoidable Expenses, have been adopted without previous Communication with the Supreme Government.

3. In some Instances the consequent Loss of Revenue, to some Extent more or less considerable, has been avowed with respect to the larger Amount of Revenue apparently sacrificed. It is assumed, but not proved, that it will not be really lost. The Governor General in Council cannot, however, forget that by a precipitate and unauthorized Reduction of Customs Stations in the same Provinces, Two or Three Years ago, a very heavy Loss of Revenue was sustained; and, further, that the Hureeana Line of Custom Stations, which was abolished on an Assumption that there would be no Loss of Revenue, has of Necessity been since re-established, because its Removal was found to cause a very serious Loss. The Governor General in Council is far from being satisfied that there will not be considerable Loss from the Measures now adopted by the Honourable the Governor of Agra; but he deems it useless to go minutely into this Question, as he does not propose, under existing Circumstances, to order the Restoration of such Custom Houses as have been actually abolished. He directs, however, that wherever the Measure has not been carried into effect it may be suspended until further Instructions.

4. These Measures may be good; the Governor General in Council is satisfied that the Honourable the Governor fully believes them to be so; they may be such as the Supreme Government would have adopted, with the whole Question of Customs Revenue under Consideration; but how is it consistent, I am desired to ask, with the Supremacy and Responsibility of the Government of India, that such Measures should be adopted by the subordinate Governments at their own Will, without Sanction or Reference? When it has been fixed by the Legislature that the most trifling Salary cannot be created without the Permission of the Supreme Government, how can it possibly have been intended that Masses of Revenue should be abandoned, and a whole System of Customs be abolished, without Reference to that superior Authority?

5. Admitting the eventual Propriety of the Measures, there was no Necessity for Precipitancy. On the Supposition that they would be sanctioned by the Supreme Government, a few Days Delay could not have been objected to. On the contrary Supposition, their unauthorized Accomplishment would have been on every Ground objectionable.

6. Any such Change at the present Moment was ill-timed, because the Supreme Government had suspended all Measures on its own Part for the Reform of Customs, and had referred the whole Question for the Consideration of a Committee assembled from all the Presidencies, whose Report may be soon expected. It was extremely inexpedient, under such Circumstances, that the Government of Agra should take on itself to anticipate the Result of the Investigations of that Committee to which so much Importance was attached by the late Governor General in Council.

7. The Proceedings of the Honourable the Governor have placed the Supreme Government and the Governor of Bengal in this Predicament: they must either abolish the Custom Houses in Bengal, without waiting for the Report of the Committee whose Investigations were to determine the Question, or they must retain the Custom Houses pending the Receipt of the Committee's Report, as hitherto intended, thus maintaining different Systems in the Presidencies of Bengal and Agra, until now subject to the same, or they must reinstate the Custom Houses of the Agra Presidency, which, in the Expectation of being able ultimately to abolish them, is obviously undesirable, on account of the Appearance of Vacillation which would attach to it, as well as on other Grounds.

8. The Governor General in Council trusts that the Honourable the Governor will perceive that his Measures have been premature, and ought not to have been adopted without Reference to the Supreme Government.

I have, &c.
(Signed) H. T. PRINSEP,
Secretary to Government.

LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA.

Political Department, 1st February (No. 2) 1837.

Our Governor General of India in Council.

1. YOUR Letter in the separate Revenue Department, dated 2d March (No. 1) of 1836, bringing to our Notice your Proceedings respecting the Abolition of the Inland Customs Duties, will be replied to in that Department with respect to the Merits of the Measure.

2. But without any Reference whatever to the Judgment which we may hereafter pronounce on the Merits of the Measure itself, we feel it necessary to notice with decided Displeasure the Conduct of Mr. Ross, the late Governor of Agra, in taking the First Step in this Measure, and abolishing the Custom Houses of Bareilly, Cawnpore, and Furruckabad, without a Reference to the Supreme Government.

3. On this Subject we find the following Observations in your Secretary's Letter to the Secretary of the Governor of Agra, dated 6th February 1836:—

"The Governor General in Council observes with Regret that such extensive Measures, involving a Reduction of the Resources which the State requires for the Payment of its unavoidable Expenses, have been adopted without previous Communication with the Supreme Government.

"In some Instances the consequent Loss of Revenue, to some Extent more or less considerable, has been avowed with respect to the larger Amount of Revenue apparently sacrificed. It is assumed, but not proved, that it will not be really lost. The Governor General in Council cannot, however, forget that by a precipitate and unauthorized Reduction of Customs Stations in the same Provinces Two or Three Years ago a very heavy Loss of Revenue was sustained; and further, that the Hureeana Line of Custom Stations, which was abolished on an Assumption that there would be no Loss of Revenue, has of Necessity been since re-established, because its Removal was found to cause a very serious Loss. The Governor General in Council is far from being satisfied that there will not be considerable Loss from the Measures now adopted by the Honourable the Governor of Agra; but he deems it useless to go minutely into this Question, as he does not propose, under existing Circumstances, to order the Restoration of such Custom Houses as have been actually abolished. He directs, however, that wherever the Measure has not been carried into effect it may be suspended until further Instructions.

"These Measures may be good; the Governor General in Council is satisfied that the Honourable the Governor fully believes them to be so; they may be such as the Supreme Government would have adopted, with the whole Question of Customs Revenue under Consideration; but how is it consistent, I am desired to ask, with the Supremacy and Responsibility of the Government of India that such Measures should be adopted by the subordinate Governments at their own Will, without Sanction or Reference? When it has been fixed by the Legislature that the most trifling Salary cannot be created without the Permission of the Supreme Governments, how can it possibly have been intended that Masses of Revenue should be abandoned, and a whole System of Customs be abolished, without Reference to that superior Authority?

"Admitting the eventual Propriety of the Measures, there was no Necessity for Precipitancy. On the Supposition that they would be sanctioned by the Supreme Government, a few Days Delay could not have been objected to. On the contrary Supposition, their unauthorized Accomplishment would have been on every Ground objectionable.

"Any such Change at the present Moment was ill-timed, because the Supreme Government had suspended all Measures on its own Part for the Reform of Customs, and had referred the whole Question for the Consideration of a Committee assembled from all the Presidencies, whose Report may be soon expected. It was extremely inexpedient, under such Circumstances, that the Government of Agra should take on itself to anticipate the Result of the Investigations of that Committee to which so much Importance was attached by the late Governor General in Council.

"The Proceedings of the Honourable the Governor have placed the Supreme Government and the Governor of Bengal in this Predicament: they must either abolish the Custom Houses in Bengal, without waiting for the Report

"of

" of the Committee whose Investigations were to determine the Question, or " they must retain the Custom Houses pending the Receipt of the Committee's " Report, as hitherto intended, thus maintaining different Systems in the Presi- " dencies of Bengal and Agra, until now subject to the same, or they must " reinstate the Custom Houses of the Agra Presidency, which in the Expecta- " tion of being able ultimately to abolish them is obviously undesirable, on " account of the Appearance of Vaccillation which would attach to it, as well " as on other Grounds.

" The Governor General in Council trusts that the Honourable the " Governor will perceive that his Measures have been premature, and ought " not to have been adopted without Reference to the Supreme Government."

4. We concur generally in the Spirit and Tenor of the Observations; and such is our Sense of the extreme Want of Judgment manifested by Mr. Ross on this Occasion, that, supposing he still continued to exercise the Functions of Government in the Presidency of Agra, we should have come to the Resolution of cancelling his Appointment.

5. Even if Mr. Ross had been unacquainted with the Proceedings of your Government with respect to the Abolition of the Transit Duties as a general Question, the Measure of a partial Abolition of them within the Limits of his Administration, adopted without your previous Knowledge or Consent, would still have been unsusceptible of any satisfactory Explanation; but having so lately been a Member of that Government, and aware, as he must consequently have been, that the Subject was under your anxious Consideration, Mr. Ross's precipitate and injudicious Adoption of that Measure is altogether indefensible.

6. By the Act of the 5th & 6th of William IV. cap. 52., and our Letter in this Department of 30th September 1835 (No. 46), the Affairs of the Presidency are now administered by a Lieutenant Governor, and the Power of appointing to that Office is vested in the Governor-General of India in Council, subject, of course, to our general Powers of Control. In the Exercise of those Powers we deem it necessary to direct that the Administration of the Government of Agra be never again, under any Circumstances, delegated to Mr. Ross.

We are, &c.

(Signed) J. R. Carnac.
J. Loch.
&c. &c.

(No. 24.)

Letter from the Governor of India to the Court of Directors.

Hon. Sirs, India, Political, 15th May 1837.

We have the Honour to acknowledge the Receipt of your Hon. Court's Letter, dated 1st February, No. 2 of 1837, containing your Animadversions on the Conduct of Mr. Ross, while holding the Office of Governor of Agra, in abolishing the Custom Houses of Bareilly, Cawnpore, and Furruckabad, without previous Reference to the Supreme Government, and to submit a Transcript of a Minute recorded by that Gentleman in reference to the Censure passed on him by your Honourable Court.

Poll. 1837. Cons. 17th April No. 2.

Abstract of Contents, No. 3.

We have, &c.

(Signed) Auckland.
A. Ross.
W. Morison.
H. Shakespear.

Fort William, 15th May 1837.

Read a Letter from the Honourable the Court of Directors, dated the 1st February, No. 2 of 1837, noticing with Displeasure the Conduct of Mr. Ross, the late Governor of Agra, in abolishing the Custom Houses of Bareilly, Cawnpore, and Furruckabad, without Reference to the Supreme Government.

With Reference to the foregoing Letter, Mr. Ross has been pleased to record the following Minute.

(No. 2.) Minute by the Honourable Mr. Ross.

Despatch of the Honourable Court of Directors on the Abolition of the Inland Custom Houses.

In reference to the Censure passed upon me in this Despatch, I beg leave to place on Record the following Observations:—

The Honourable Court have not pronounced any Opinion as to the Merits of the

Measure which has subjected me to this Censure, and they expressly say that it is solely my Conduct in having taken the First Step in the Measure, without previously obtaining the Consent of the Supreme Government, which they have felt it necessary to notice with their Displeasure.

I cannot take to myself so much Blame on this Account as the Honourable Court have imputed to me. My Predecessor in the Government of the Agra Presidency, Sir Charles Metcalfe, of his own Authority abolished an Inland Custom House in that Presidency, on its being represented to him that the Amount of Collections at that Custom House on the Trade carried on within the Frontier was little more than sufficient to defray the Expense of its Establishments*, and his having done so was not objected to by the Supreme Government as an Exercise of Power beyond his Competency. Representations to the like Effect regarding the other Inland Custom Houses within the Agra Residency were afterwards made to me, and as I had every Reason to consider those Representations as trustworthy as that which had been acted on by my Predecessors, I abolished the Custom Houses to which they related, having a Precedent to support my Opinion that it was within my Competency to abolish them. My Act, in fact, differed in no respect from the Act of my Predecessor, except in being likely to be more extensively beneficial. I cannot but think, therefore, that the Censure passed upon me is more severe than just, and I doubt not that the Honourable Court will admit that I have Reason to think so when they are informed that the Effects of the Error they have imputed to me were more likely to be beneficial than injurious, and that the Charge they have brought against me, of extreme Want of Judgment, is founded wholly on my having followed a Precedent furnished by One whose Judgment they themselves have thought worthy of being fully relied on.

* The Inland Custom House at Meerut was abolished by Sir Charles Metcalfe in February 1835, and the Court of Directors, in a Despatch dated the 10th August 1836, recently received, have expressed their Approbation of the Measure in the following Terms:—

From the Inquiries instituted by the Board of Revenue it appears that out of Rupees 1,30,322, the Amount of Collections at the Meerut Custom House from January to October 1834, the Sum of Rs. 1,21,559 would have been otherwise collected at the Frontier Custom House on the Jumna, leaving the trifling Difference of Rs. 8,762 levied on Goods imported for Consumption into the City and Cantonments of Meerut from the surrounding Country, an Amount barely sufficient to cover the Expense of the Establishment. Under these Circumstances, we entirely approve the Abolition of the Custom House, as a Measure beneficial to the People, by removing an unnecessary Check upon internal Commerce, and at the same Time not likely to be productive of any injurious Effect upon the Revenue.

As to the Merit of the Step taken by me in the Measure in question, it must be judged of by its Effects. It immediately relieved the whole of the North-western Provinces from the Transit Duties, which obstructed their internal Trade, and prevented the Improvement of their Agriculture*; and it very soon led to the Lower Provinces being also relieved from those Duties, and to the Abolition, besides, of the Town Duties throughout the whole of the Bengal Presidency; and doubtless it will hasten the Abolition of the very oppressive Systems of internal Duties which exist in the Presidencies of Madras and Bombay. These are the Results which every one in this Country, taking an Interest in its Prosperity, anxiously and impatiently wished for; and much as I regret having incurred the Displeasure of the Court, I cannot but derive very great Satisfaction from having made the first effective Movement towards their Realization.

* It cannot be shown that the Abolition of the Transit Duties in the Agra Presidency imposed any real Necessity for abolishing them in the Presidency of Bengal. It must, therefore, have been a Conviction of the Merits of the Measure that induced the Supreme Government to extend it to that Presidency.

(Signed) A. Ross.

17th April.

Extract of Letter from the Court of Directors to the Governor of India.

(No. 23.)

Answer to Political Letter, dated 15th May (No. 24.) 1837.
Minute recorded by Mr. Ross respecting the Censure passed by the Court on his Conduct in abolishing the Custom Houses of Bareilly, Cawnpore, and Furruckabad, without previous Reference to the Supreme Government. } 30. No Remark.

Act No. XIV. of 1836.

Passed by the Right Honourable the Governor General of India in Council on the 30th May 1836.

1. It is hereby enacted, That from and after the 1st June next, such Parts of Regulation IX. and X. 1810, Regulation XV. 1825, and of any other Regulations

tions of the Bengal Presidency as prescribe the Levy of Transit or Inland Customs Duties, or of Town Duties, and likewise the Schedules of Duties and Provisions of any kind contained in these or any other Regulations for fixing the Amount of Duty to be levied upon Goods imported into or exported from the said Presidency by Sea, shall be repealed: Provided, however, that nothing herein contained shall be construed to prevent the Levy of Duties at the Rates now in force at the Custom Houses and Chokies established on the Line of the Jumna or on any Frontier Line, upon Goods crossing that Line for Import into or Export from the Territory of the East India Company by Land, nor to affect the Regulations in force for imposing and levying Duties on Salt the Produce of Western and Central India.

II. And it is hereby enacted, That Duties of Customs shall be levied on Goods imported by Sea into Calcutta, or into any other Place within the Provinces of Bengal and Orissa, according to the Rates specified in Schedule A. annexed to this Act, and with the Exceptions specified therein, and the said Schedule, with the Notes attached thereto, shall be taken to be a Part of this Act.

III. And it is hereby further enacted, That Duties of Customs shall be levied upon Country Goods exported by Sea from any Port of Bengal or Orissa according to the Rates specified in Schedule B. annexed to this Act, with the Exceptions therein specified, and the said Schedule, with the Notes attached thereto, shall also be taken to be a Part of this Act.

IV. And it is hereby enacted, That no Goods or Articles whatsoever, entered in either of the said Schedules as liable to Duty, shall be exempted from the Payment of such Duty or of any Part thereof, except under special Order from the Governor of Bengal: Provided, however, that it shall and may be lawful for the Collector of Customs, or other Officer in charge of a Custom House, to pass free of Duty as heretofore any Baggage in actual Use, at his Discretion, and in case of any Person applying to have Goods passed as such, the Collector, acting under the Orders of the Board of Customs, Salt and Opium, shall determine whether they be Baggage in actual Use, or Goods subject to Duty under the Rules of this Act.

V. And it is hereby enacted, That the Rules and Regulations now established for the Levy of Duties of Customs on Goods imported into or exported from Calcutta and other Parts of the Presidency of Fort William in Bengal shall continue to be in force, and shall be observed and applied for the Levy of the Import and Export Duties imposed by this Act, unless repealed or altered, or repugnant to the Provisions thereof.

VI. And it is hereby enacted, That it shall be lawful for the Governor of the Presidency of Fort William in Bengal, by an Order printed in the "Calcutta Gazette," to fix a Place in any River or Port in Bengal or Orissa beyond which Place it shall not be lawful for any inward-bound Vessel, save and except such Dhoonies and Country Craft as are referred to in Section XXII. of this Act, to pass, until the Master or Commander shall have delivered to the Pilot on board, for the Purpose of being forwarded by the Public Dawk or otherwise, as may be ordered by the Board of Customs, Salt and Opium, a Manifest made out in the Form prescribed by Section 45. Regulation IX. 1810; and it is hereby enacted, that if the Manifest so delivered by the Master and Commander shall not contain a full and true Specification of all the Goods imported in the Vessel, the Master or Person in charge thereof shall be liable to a Fine of 1,000 Rs.; and any Goods or Packages that may be found on board in excess of the Manifest so delivered, or differing in Quality or Kind, or in Marks and Numbers, from the Specification contained therein, shall be liable to be seized and confiscated, or to be charged with such increased Duties as may be determined by the Board of Customs, Salt and Opium; and if any inward-bound Vessel shall remain outside or below the Place so fixed by the Governor of Bengal, the Master or Commander shall in like Manner deliver to the Pilot, so soon as the Vessel shall anchor, a Manifest as above prescribed; and if any Vessel entering a Port for which there is a Custom House established shall lie at anchor therein for the Space of Twenty-four Hours, the Master and Commander whereof shall neglect to deliver the said Manifest to the Pilot on board, he shall for such Neglect be liable to forfeit the Sum of One thousand Rupees, and no Entry or Port Clearance shall be given for such Vessel until the Fine is paid.

VII. And it is hereby enacted, That no Vessel shall be allowed to break Bulk until the Manifest described in the preceding Section of this Act, and another Copy thereof, to be presented at the Time of applying for Entry Inwards, shall have been received by the Collector of Customs, and Order shall have been given by the said Collector for the Discharge of the Cargo; and the said Collector may further refuse to give such Order, if he shall see fit, until any Port Clearances, Cockets, or other Papers known to be granted at the Places from which the Vessel is stated to have come shall likewise be delivered to him.

VIII. And it is hereby enacted, That it shall be competent to the Collector of Customs at any Port of Bengal or Orissa, at his Discretion, to send One or more Officers of Customs on board of any Vessel at any Time, and the Custom House Officer so sent shall remain on board of such Vessel by Day and by Night until the Vessel shall leave the Port, or until it be otherwise ordered by the Collector of Customs.

IX. And it is hereby enacted, That any Master or Person in charge of such Vessel who shall refuse to receive a Custom House Officer on board when so deputed as above provided, or shall not afford such Officer suitable Shelter and sleeping Accommodation while on board, shall be liable to Fine not exceeding the Sum of 533 Rupees for each Day during which such Officer shall not be received and provided with suitable Shelter and Accommodation, which Fine shall be adjudged by and at the Discretion of the Board of Customs, Salt and Opium at Calcutta, and the Vessel by the Master or Person in charge of which such Fine shall have been incurred shall not be moved until the same shall be paid.

X. And it is hereby enacted, That whenever a Collector of Customs shall see Cause to direct that any Vessel shall be searched, he shall issue his Warrant or written Order for the same, addressed to the Custom House Officer on board, or to any other Officer under his Authority; and upon Production of such Order the Officer bearing it shall be competent to require any Cabins, Lockers, or Bulkheads to be opened in his Presence, and if not opened upon his Requisition, to break the same open; and any Goods that may be found concealed, and that shall not be duly accounted for to the Satisfaction of the Collector of Customs, shall be confiscated; and any Master or Person in charge of a Vessel who shall resist such Officer, or refuse to allow the Vessel to be searched when so ordered by the Collector of Customs, shall be liable, upon Conviction, for every such Offence, to a Fine of 1,000 Rs., to be adjudged by any Magistrate or Justice of the Peace of the Place.

XI. And it is hereby enacted, That no Goods shall be allowed to leave any Vessel, or to be put on board thereof, until Entry of the Vessel shall have been duly made in the Custom House of the Port, and Order shall have been given for Discharge of the Cargo thereof as above provided; and it shall be the Duty of the Custom House Officer on board, and of all Officers of Customs, to seize as contraband any Goods which shall have been removed or put on board of any Vessel in contravention of the above Provision, or which any Attempt shall have been made to remove from or to put on board of any Vessel, in contravention of the above Provision; and after Entry of the Vessel at the Custom House in due Form, such Part of the Cargo as may not be intended and declared for Re-exportation in the same Vessel shall be sent to Land, and Export Cargo shall be laden on board thereof according to the Rules and Practice now in force; and if an Attempt be made to land or put on board Goods or Merchandise in contravention thereof, the Goods or Merchandise shall be liable to Seizure and Confiscation.

XII. Provided, however, and it is hereby enacted, That no Goods shall be allowed to leave any Vessel under the said Rules unless the same be duly manifested; and any Goods found on board in excess of the Manifest, or not corresponding with the Specification and Description therein contained, shall be siezed by the Custom House Officer on board, in order that they may be dealt with as prescribed in Section VI. of this Act; and if Goods entered in the Manifest shall not be found on board the Vessel, or if the Quantity found be short, and the Deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House, or at such other Ghaut or Place as the Collector of Customs shall have prescribed or permitted, there to be passed in due Form, the Master or Commander shall be liable to a Penalty not exceeding Five hundred Rupees for every missing or deficient Package of unknown

unknown Value, and for twice the Amount of Duty chargeable on the Goods deficient and unaccounted for, if capable of being assessed therewith: Provided, however, that nothing herein contained shall be construed to prevent the Collector of Customs from permitting the Master or Commander of any Vessel to amend obvious Errors, or to supply Omissions from Accident or Inadvertence, by furnishing an amended or supplemental Manifest, but the receiving of such shall always be discretionary.

XIII. And it is hereby enacted, That any Custom House Officer whatsoever who shall demand or accept any Gratuity not authorized by any existing Regulation or Order of Government, in consideration of doing or omitting to do any Act in his official Capacity, shall forfeit for every such Offence the Sum of Five hundred Rupees; and any Person who shall offer a Bribe to any Custom House Officer, in order to induce such Officer to act in a Manner inconsistent with his Duty, shall forfeit a like Sum; and these Penalties shall be adjudged on Conviction before any Magistrate or Justice of the Peace of the Town, District, or Place where the Custom House may be established, by such Magistrate; and in default of Payment any Person so convicted shall be committed to the civil Gaol of the City or District until the Fine be paid or for a Period not exceeding Six Months.

XIV. And it is hereby enacted, That when Goods shall be seized as contraband and liable to Confiscation, the Collector of Customs shall investigate the Case, and according to his Judgment shall either release the Goods or adjudge them to Confiscation; and whenever he shall declare Goods to be confiscated, he shall report his Proceedings, for Confirmation and final Adjudication by the Board of Customs, Salt and Opium: Provided, however, that nothing herein contained shall be construed to prevent the Governor of Bengal from ordering the Release of Goods seized, or from remitting any Penalty whatsoever that may be incurred for Contravention of the Customs Laws.

XV. And it is hereby further enacted, That Twenty Days, exclusive of Sundays and Holidays, shall be allowed for the Discharge of the Import Cargo of Vessels not exceeding Six hundred Tons Burden, and Thirty Days, exclusive of Sundays and Holidays, for the Discharge of the Import Cargo of Vessels exceeding that Burden, and the said Periods shall be calculated from the Day of the Tidewaiter or other Custom House Officer first going on board; and if the whole Cargo be not discharged by the Expiration of the above stated Periods respectively, the Master or Commander shall be charged with the Tidewaiter's or other Officer's Wages and other Expenses for any further Period that he or they may be detained on board; and if the Owners, Importers, or Consignees do not bring their Goods to Land within the Period above fixed, it shall be the Duty of the Master or Commander so to do; and if any Goods remain on board after the Time fixed as above for the Discharge of the Import Cargo, the Collector may order the same to be landed and warehoused, for the Security of the Duties chargeable, and of any Freight and Primage and other Demands that may be due thereon, giving his Receipt to the Master for the same: Provided always, that in all Cases it shall be lawful for the Collector or other Officer in charge of the Custom House, with the Consent of the Master of the Vessel, to cause any Packages to be brought on shore, and to be deposited in the Government Warehouse, for the Security of the Duties and Charges thereon, although Twenty Days may not have expired from the Entry of such Vessel; and in case Goods so landed and warehoused, or any Goods brought to Land from any Vessel, be not claimed and cleared from the Custom House within Three Months from the Date of landing, it shall be competent to the Collector to sell the same, on account of the Duties, Freight, and other Charges incurred and due thereon.

XVI. And it is hereby enacted, That a further Period of Fifteen Days, Sundays and Holidays excluded, shall be allowed for putting on board Export Cargo, if the Vessel shall not exceed 600 Tons Burden, and Twenty Days if exceeding that Burden, when the lading and unlading thereof shall be continuous, and the Master or Commander shall in such Case not be charged with the Wages and Expenses of the Custom House Officer on board until after the Expiration of such additional Periods respectively; and if a Vessel having discharged its Import Cargo shall be laid up, the Custom House Officer on board shall be withdrawn so soon as he shall certify that no Goods remain on board, excepting necessary Stores and Articles for Use; and when a Vessel

so laid up shall be entered at the Custom House for Receipt of Export Cargo, a Custom House Officer shall be sent on board; and if the said last-mentioned Officer shall certify that no Goods are on board, saving as above excepted, Twenty Days, exclusive of Sundays and Holidays, as above, shall be allowed from the Date of such Certificate for the lading outwards of a Vessel not exceeding 600 Tons, and Thirty Days for Vessels exceeding that Burden, after which Periods respectively the Master and Commander shall be charged with the Wages and Expenses of the Custom House Officer on board to the Date of the Vessel's sailing from the Port.

XVII. And it is hereby enacted, That if any Person in charge of a Vessel shall have become liable to any Penalty, Fine, or Demand on account of any Act or Omission relating to Customs, the Collector of Customs shall be competent, subject to the Orders of the Board of Customs, Salt and Opium, to refuse Port Clearance to such Vessel until the Fine shall be discharged.

XVIII. And it is hereby enacted, That upon any Goods passed through the Custom House for Shipment, the Application for which shall be presented after Port Clearance shall have been taken out, double the prescribed Duty shall in all Cases be levied, and if the Goods be free Five per Cent. upon the Market Value shall be levied thereon.

XIX. And it is hereby enacted, That when a Vessel, having cleared out from any Port, shall put back from Stress of Weather, or it shall, for any Damage or from other Cause, be necessary that the Cargo of a Vessel that has cleared out shall be unshipped or relanded, a Custom House Officer shall be sent to watch the Vessel, and take charge of the Cargo, during such relanding or Removal from on board, and the Goods on board such Vessel shall not be allowed to be transhipped or re-exported free of Duty, by reason of the previous Settlement of Duty at the Time of First Export, unless the Goods shall be lodged in such Place as shall be allowed by the Collector of Customs, and shall remain while on Land or while on board any other Vessels under the special Charge of the Officers of Customs until the Time of Re-export, and all Charges attending such Custody shall be borne by the Exporter, or by the Applicant for this Advantage: Provided, however, that in all Cases of Return to Port after Port Clearance on account of Damage or for Stress of Weather, it shall be lawful for the Owner or for the Master and Commander to re-enter the Vessel, and land the Cargo, under the Rules for the Importation of Goods, and the Export Duty shall in that Case be refunded, and the Amount paid in Drawback be reclaimed, and the Goods be placed in all respects as before being passed for Exportation; and if Goods on account of which Drawback has been paid be not found on board the Vessel, the Master shall forfeit the entire Value thereof, unless he account for them to the Satisfaction of the Collector of Customs.

XX. And it is hereby enacted, That when Goods shall be relanded before the lading of any Vessel is complete, and Port Clearance has been granted, the Duty levied upon such Goods shall be returned to the Exporter; but no Refund shall be made of Duty paid on the Export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, except the Vessel shall have put back for Stress of Weather or for Damage, and the Goods shall have been relanded under the Rule contained in Section XIX. of this Act.

XXI. And it is hereby further enacted, That Vessels owned by Natives of Arabia, and coming from the Ports thereof, and likewise the Vessels of any Country or Port of Asia not subject to the Dominion of the King of the United Kingdom of Great Britain and Ireland, excepting Dhoonies and small Craft from the Maldive and Nicobar Islands, as herein-under provided, shall be deemed Foreign Vessels.

XXII. And it is hereby enacted, That Dhoonies, Country Craft, and other small Vessels not brought into the Port of Calcutta by Pilots, shall be required to anchor and moor in such Part of the River Hooghly as shall be marked out by the Collector of Customs, with the Sanction of the Board of Customs, Salt and Opium; and if any such Vessel shall anchor in any other Part of the River than as so marked out, and the Master or Person in charge thereof shall not immediately upon being ordered so to do move his Vessel to the Place so marked out, he shall be liable to a Fine of 100 Rupees, to be adjudged by the Collector of Customs, and the Vessel or any Part of its Equipment or Cargo may be seized and sold, in satisfaction of such Fine, and Goods shall be landed

landed from such Vessels and put on board for Export according to such Rules and at such Places as shall be prescribed by the Collector of Customs, and Vessels of this Description coming from the Maldives or from the Nicobar Islands shall be considered as British Vessels.

SCHEDULE A.

RATES of DUTY to be charged on Goods imported by Sea into any Port of the Presidency of FORT WILLIAM in BENGAL.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
1	Bullion and Coin	Free	Free
2	Precious Stones and Pearls	Ditto	Ditto.
3	Grain and Pulse	Ditto	Ditto.
4	Horses and other living Animals	Ditto	Ditto.
5	Ice	Ditto	Ditto.
6	Coal, Coke, Bricks, Chalk, and Stones	Ditto	Ditto.
7	Books printed in the United Kingdom, or in any British Possession	Ditto	3 per Cent.
8	Foreign Books	3 per Cent.	6 per Cent.
9	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession	3 per Cent.	6 per Cent.
10	Ditto, ditto, the Produce or Manufacture of any other Place or Country	6 per Cent.	12 per Cent.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession	3 per Cent	6 per Cent.
12	Metals, ditto, ditto, excepting Tin the Produce or Manufacture of any other Place	6 per Cent.	12 per Cent.
13	Tin the Produce of any other Place than the United Kingdom or any British Possession	10 per Cent.	20 per Cent.
14	Woollens the Produce or Manufacture of the United Kingdom or any British Possession	2 per Cent.	4 per Cent.
15	Ditto the Produce of any other Place or Country.	4 per Cent.	8 per Cent.
16	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom or of any British Possession	3½ per Cent.	7 per Cent.
17	Ditto, the Produce of any other Place	7 per Cent.	14 per Cent.
18	Opium	24 Rs. per Seer of 80 Tolas.	24 Rs. per Seer of 80 80 Tolas.
19	Salt	Rs. 3. 4. per Maund of 80 Tolas per Seer.	Rs. 3. 4. per Maund of Tolas per Seer.
20	Alum	10 per Cent.	20 per Cent.
21	Camphor	Ditto	Ditto.
22	Cassia	Ditto	Ditto.
23	Cloves	Ditto	Ditto.
24	Coffee	7½ per Cent.	15 per Cent.
25	Coral	10 per Cent.	20 per Cent.
26	Nutmegs and Mace	Ditto	Ditto
27	Pepper	Ditto	Ditto
28	Rattans	7½ per Cent.	15 per Cent.
29	Tea	10 per Cent.	20 per Cent.
30	Vermillion	Ditto	Ditto.
31	Wines and Liquors	Ditto	Ditto.
32	Spirits, Consolidated Duty, including that levied heretofore through the Police of Calcutta And the Duty on Spirits shall be rateably increased as the Strength exceeds of London Proof, and when imported in Five-quart Bottles shall be deemed equal to the Imperial Gallon.	9 Annas per Imperial Gallon.	16 Annas per Imperial Gallon.
33	All Articles not included in the above Enumeration	3½ per Cent.	7 per Cent.

And when the Duty is declared to be ad valorem, it shall be levied on the Market Value without Deduction; and if the Collector of Customs shall see Reason to doubt whether the Goods come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production; and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, subject always to an Appeal to the Board of Customs, Salt, and Opium.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, provided the Re-export be made within Two Years of the Date of Import as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback; and if Goods be re-exported in the same Ship without being landed (always excepting Opium and Salt, in regard to which the special Rules in force shall continue to apply,) there shall be no Import Duty levied thereon.

SCHEDULE B.

RATES of DUTY to be charged upon Goods exported by Sea from any Port or Place in the Presidency of FORT WILLIAM in BENGAL.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Ditto	Ditto.
3	Books printed in India	Ditto	Ditto.
4	Horses and living Animals	Ditto	Ditto.
5	Opium purchased at Government Sales in Calcutta	Ditto	Ditto.
6	Cotton Wool exported to Europe, the United States of America, or any British Possession in America	Ditto	Ditto.
7	Do., do., exported to Places other than above	8 Annas per Maund of 80 Tolas to the Seer.	As 16 per Maund of 80 Tolas to the Seer.
8	Sugar and Rum exported to the United Kingdom or to any British Possession	Free	3 per Cent.
9	Ditto, exported to any other Place	3 per Cent.	6 per Cent.
10	Grain and Pulse of all Sorts	1 Anna per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags Half an Anna per Maund.	2 Annas per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags 1 Anna per Maund.
11	Indigo	Rs. 3 per Maund of 80 Tolas to the Seer.	Rs. 6 per Maund of 80 Tolas to the Seer.
12	Lac Dye and Shell Lac	4 per Cent.	8 per Cent.
13	Silk, raw Filature	3½ Annas per Seer of 80 Tolas.	7 Annas per Seer of 80 Tolas.
14	Silk, Bengal wound	3 Annas per Seer of 80 Tolas.	6 Annas per Seer of 80 Tolas.
15	Tobacco	4 Annas per Maund	8 Annas per Maund.
16	All Country Articles not enumerated or named above	3 per Cent.	6 per Cent.

And when the Duty is declared to be ad valorem, the same shall be levied on the Market Value of the Article at the Place of Export, without Deduction.

And in settling for the Duties on Exports by Sea, Credit shall be given for Payment of Inland Customs Duty, and Drawback shall be allowed of any Excess of Duty paid, upon Production of Ruwanas, under the following Conditions, until the 1st April 1837:—

First, that the Goods shall be identified, and Destination to the Port of Export proved in the usual Manner;

Second, that the Ruwanas shall bear Date before the 1st of April 1836, and the Goods shall not have been protected thereby, or by the Original thereof, more than Two Years.

And after the said 1st of April 1837 Credit shall not be given, nor shall Drawback be allowed, of any Inland Customs or Land Frontier Duty paid at any Custom House or Chokee of the Jumna Frontier Line or of Benares, except only upon the Article of Cotton Wool covered by Ruwanas taken out at the Custom Houses of the Western Provinces, and proved to have been destined for Export by Sea when passed out of those Provinces.

LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA.

Separate Revenue Department. 7th June (No. 5) 1837.

Our Governor General of India in Council.

Public Letter, dated 2d September 1835, Paragraphs 204 to 213.
Separate ditto, dated 2d March (No. 1) 1836.
Ditto, ditto dated 2d March (No. 2) 1836, Paragraphs 23 to 36.
Ditto ditto, dated 6th July (No. 4) 1836.

1. We now reply to the Letters and Paragraphs noted in the Margin, which bring to our Notice the Proceedings connected with the Abolition of the Transit and Town Duties throughout the Districts subject to the Governments of Bengal and Agra, and the Enactment of Act XIV. of 1836 effecting various Alterations in the Rates of Duties levied upon Sea-borne Commerce.

2. That Portion of the Paragraphs under Reply which relates to the Post Office Arrangements will be noticed in the Public Department.

3. In consequence of a Resolution of the Supreme Government passed in July, 1834 a Committee was appointed, consisting of Civil Servants of all the Presidencies, "for the Purpose of investigating and reporting upon the System "in force for levying Exports, Imports, and Transit Duties under the Three "Presidencies." This Committee was composed of the following Gentlemen:

Mr. J. H. Crawford, Bombay, C.S.	Ordinary Members.
Mr. W. H. Babington, Madras, C.S.	
Mr. H. Borradaile, Bombay, C.S.	
Mr. W. R. Young, Bengal, C.S.	
Mr. G. J. Siddons, Bengal, C.S.	Honorary Members.
Mr. H. M. Parker, ditto.	
Mr. C. E. Trevelyan, ditto.	

Mr. Parker was subsequently relieved from the Duties of the Committee as an Honorary Member, in consequence of his Representation that the Weight of his official Occupations would prevent his devoting a sufficient Share of Attention to the Business.

4. To each of the Members from the Presidencies of Madras and Bombay an extra Salary of Rs. 1,000 per Month was assigned, and of Rs. 500 per Month to Lieutenant Taylor, who was appointed to act as Secretary to the Committee.

5. The First Meeting of the Committee was held at Calcutta in May 1835, and their First Report to Government, which contained a detailed View of the actual System under which the Customs Transit and Town Duties were levied in the several Presidencies, with an Outline of the Changes which had taken place since our Acquisition of the Territories composing them, was dated the 27th January 1836.

6. In the same Month the Supreme Government received Information that the Governor of Agra had abolished the Custom Houses of Bareilly, Futtehghur, and Cawnpore, and subsequently those of Benares and Ghazeepore, as well as the Chokies attached to the Allahabad Custom House. The Conduct of the Governor of Agra in thus assuming the Right of summarily deciding a Question then under the anxious Consideration of the Council of India has been already noticed in our Political Despatch of the 1st February (No. 2) 1837. It is here only necessary to advert to it in connexion with its Effects upon the Measures which were then under your Deliberation.

7. The Extinction of the internal Custom Houses of the Agra Presidency involved of course the virtual Abolition of the internal Customs which were levied by their Agency. It was apparent that a different System could not be allowed to prevail in Two Presidencies so closely connected as those of Bengal and Agra, and even then on the point of being re-united. There were thus only Two Alternatives for your Selection, either to rescind the Orders of the Governor of Agra, and re-establish the abolished Custom Houses, or to pursue the same Course of Policy, by abolishing also the internal Custom Houses of the Bengal Presidency.

8. The First Course was open to serious Objections. It would have been manifestly unwise to restore a System which you were not fully determined to maintain, and unsettle the Minds of the People by exhibiting so prominently a Want of Unity of Principle or of Stability of Purpose on the Part of their Rulers.

9. Under the embarrassing Circumstances in which you were placed, we think that you judged rightly in determining upon the Abolition of the Inland

Custom Houses of Bengal. The Measure itself is in entire Accordance with our previously expressed Views on the Subject, and our only Regret is that you were precipitated into its Adoption without having been enabled to form any available Plan for compensating the Loss of Revenue which was the necessary Consequence of the Relinquishment of the Transit Duties.

10. The Measure thus adopted was carried into effect by a public Notification dated the 1st March 1836, and by a subsequent Notification dated the 20th April. The Town Duties were also abolished from the 1st May 1836.

11. It was the Intention of the Committee to whom the general Question of Customs Duties had been referred to submit for your Approbation a Plan applicable to the whole of the Territory under your Government, understanding, as they state in their Letter of the 12th March 1836, that they were bound by the Tenor of their Instructions "to regard the whole of India in the Light of "One Empire, the Interests of all Parts of which were to be considered, not "with the View of applying separate remedial Measures to each, and of leaving "the Line of Demarcation which partitions each Presidency into a distinct "Country whose fiscal System has Reference to itself alone as strongly defined "as ever, but with the Intent of blending and reconciling them, so as, if possible, to reduce the Custom Laws of all the Presidencies into something like "Simplicity and Uniformity, without losing Sight of the financial Interest of "the State."

12. The Reports of the Committee embodying the Measure by which these desirable Objects were to be effected have not yet been laid before us. Those Measures are, however, further indicated in another Passage of the same Letter as including the Abolition of the internal Customs in every Part of British India, and the Substitution of an uniform Export and Import Duty.

13. The Relinquishment of the Transit and Town Duties throughout the Presidencies of Bengal and Agra render it necessary to avoid all Delay in looking elsewhere for some Compensation for the Loss of those Branches of Revenue. The only available Source for this Purpose was to be found in the external Trade of Bengal, and you accordingly resolved, without waiting for the Propositions to be submitted by the Committee, which were not yet matured, to impose such additional Burdens on the Sea-borne Commerce as might at least in some measure make up the Deficiency which you anticipated in your Revenues.

14. The actual Loss occasioned by the Relinquishment of the Town and Transit Duties is variously estimated by different Authorities. The Committee, in the Letter previously quoted, express their "Conviction that the Deficit "arising from the entire Abolition of the internal Custom Houses in the Bengal "and Agra Presidencies will be very small," and their "strong Persuasion that "there will be no Deficit at all." Mr. Ross, in a Minute dated the 23d May 1836, endeavours to show that the Alteration of System has actually caused a Profit to the Revenue of Rupees 1,93,986, and that a very large Increase in this Amount may be anticipated. The Board of Customs, in their Letter, dated the 21st March 1836, (without, however, including the Amount of actual or prospective Increase in the Receipts on the Agra Frontier Line,) assume a Deficiency of Rupees 13,00,000, to which they add One Lac as the Expense of the necessary Increase of Establishment at the Calcutta Custom House.

15. We are not in possession of the Means of entering into a critical Analysis of the Calculations which have led to these different Results. Assuming, however, as you have done, the least favourable View of the Change to be that which approaches the nearest to the Truth, the Amount of Deficiency is not so great but that we may reasonably calculate on its being speedily compensated by means of the Impetus which the Withdrawal of the vexatious and harassing Restrictions imposed by the Town and Transit Duties on the internal Trade of the Country must give to general Commerce.

16. The Governor General, in his Minute dated the 14th April 1836, after stating the Amount of Deficit at Rupees 14,00,000, observes,—"We are not, "I am clearly of opinion, bound, to supply the whole of this Amount out of "direct Additions to the Duties of Sea Customs. We may fairly take into "account the Improvement of Income which has been already proved to be "secured by the Establishment of the more effective Preventive Line on the "North-western Frontier; we may allow something for the Promises which are "largely, and apparently upon good Grounds, made of further Improvements

"from

" from the same Source; and I think that we are also justified in taking into " account the Impulse which will be given to internal Industry by a Removal of " One of the greatest Impediments by which it has ever been oppressed, and " for an increased Production in all other Sources of Revenue, from the im- " proved Means of Payment which a Relief from these Exactions must give to " the whole Country. Some further Allowance may justly also be made for " Improvement on the Customs Duties by increased Consumption, and by a " Mode of Collection more effective and less vexatious in its Operations than " that which has hitherto been followed."

17. Acting on these Views, the Governor General proposed for Adoption a revised Scale of Export and Import Duties, the Effect of which, taking the registered Value of the Trade of 1834-35 as the Basis of the Calculation, would be to increase the Sea Customs Revenue to the Extent of Six Lacs and a Quarter per Annum. This Scale, after being submitted to further Revision in communication with the Mercantile Community of Calcutta, in the course of which Alterations were adopted calculated to produce a further Increase of the Customs Revenue to the Extent of nearly Two Lacs of Rupees per Annum, was finally passed as Schedules A. and B. to Act No. XIV. of 1836.

18. The Rates which you have adopted appear to have been fixed after the most careful Inquiry, and we see nothing to object to in the general Principles by which your Decisions have been regulated.

19. Sugar, which was previously subjected to a Duty of $2\frac{1}{2}$ per Cent. on Exportation to Great Britain (which Rate was in the first proposed Schedule of Duties increased to 3 per Cent.) has been entirely relieved from Export Duty. This Concession to the Wishes of the Chamber of Commerce was apparently made with the view of diminishing the Inequality which then existed in the Rates of Duty levied in this Country on Sugar the Produce of the East and West Indies. The beneficial Change which the Wisdom of Parliament has since effected in that respect may be considered to furnish a Reason for the Reimposition of the Duty. It is, however, of extreme Importance that every Assistance should be given to the Improvement of the yet undeveloped Resources of India, and we should be unwilling to hazard even the slight Check which so small a Duty might give to the Expenditure of Capital in the Improvement of this grand Staple of the Country, more especially when we consider that all the Encouragement which it may receive will be surely, though indirectly, felt in the Improvement of the internal Condition of the Country, and that any apparent Loss will not fail to be compensated to you through other Channels.

20. The same Considerations apply equally to the Article of Cotton; but as the Rate of Duty is only fixed provisionally, pending the Acquisition of further Information on the Subject, it is unnecessary for us to enter upon the Question at present.

21. We are disposed to concur generally in the Views entertained by your Governor General on the injurious Tendency of Export Duties. They are at present only to be justified by the actual Necessity of the Case in a financial point of view. We desire, however, that you will watch their Operation with the utmost Vigilance, and that you will not fail to apply a Remedy to all Cases where they may be found to be manifestly injurious to the Interests of Commerce.

22. The whole Measure must in fact be regarded as provisional, and open to any Alterations which further Inquiry and Consideration may show to be expedient. In the Letter from Mr. Secretary Prinsep to the Board of Customs, dated the 18th May 1836, it is observed " that the Governor General in " Council is fully sensible that the Provisions of this Act are very imperfect, " and that nothing short of a full and precise Code of Customs Law for Imports " and Exports, framed either on the Principles of the Draft prepared in 1823-24, " or on those of the Customs Law of England, will effectually answer the " Purpose in view. The Urgency, however, of the Necessity of providing a " present Remedy for the Consequences of the Abandonment of the former " System has been the principal Inducement with the Governor General of " India in Council to wait the Preparation and Adaptation to existing Circum- " stances of the extended Code referred to."

23. The Abolition of Transit Duties in Bengal presented much fewer Difficulties than those which you will have to encounter in extending the Benefits

of the Measure to the other Presidences. The Amount of Deficit arising from the Relinquishment of the Town and Transit Duties was much less, in comparison with the Extent of Territory over which they were levied, and the Capacity of the Maritime Commerce of Calcutta to support compensating Burdens was much greater, certainly, than that of Madras, and probably than that of Bombay.

24. The net Amount of Inland Customs and Town Duties under the Madras Presidency is about Thirty Lacs of Rupees. Of this Amount, however, about Ten Lacs are properly assignable to Sea Customs, leaving still a Deficiency of Twenty Lacs; an Amount which could never be compensated by any Addition to the already heavily taxed Commerce of that Presidency.

25. Under the Presidency of Bombay the net Amount of Transit and Town Duties is estimated to exceed Eighteen Lacs of Rupees, and it is believed that nearly this Amount might be raised by increased Duties on the Maritime Commerce of that Presidency. It must be recollected that some Portion of this Amount is derived from Salt, an Article which is now heavily taxed in every other Part of British India, and which is expressly excepted from the Operation of the Abolition of the Transit Duties in the Western Provinces of Bengal. It may therefore be worthy of Consideration whether some Portion of the general Deficit may not be supplied by continuing in some other Form the Duty now derived by the Bombay Government from that Article.

26. Under the most favourable View of the Case, we apprehend that we must look for the Recovery of a considerable Portion of the Deficiency to the Effects of the Impulse which must necessarily be given to internal Industry and external Commerce by the Removal of those Impediments which have hitherto pressed upon them, and for the full Development of these Effects the Lapse of some Years will probably be necessary.

27. We have only to express our earnest Hope that the Customs Committee, to whom the Task of devising the Means by which the Benefits already secured to Bengal may be extended to the other Presidencies has been intrusted, may be enabled to bring their Labours to a speedy Termination.

28. You will of course keep us fully informed of the further Measures which you may adopt on this important Subject. And we desire that, as soon as a sufficient Period shall have elapsed to enable you to judge of the Results of the Change of System, you will furnish us with Statements in as detailed a Form as possible of its Effects both on the Revenues and on the internal and external Commerce of the Country.

29. Since the foregoing Paragraphs were prepared, we have received your Letters of the 19th October (No. 6) 1836 and the 4th January (No. 1) 1837.

30. In Paragraph 13 of the First Letter you state that you trust we shall, when fully informed of the real Character of the Taxation prevailing in the Interior of both the other Presidencies, be sensible of the Necessity of some considerable Change; and shall be disposed to enlarge the Discretion left to you in respect to the Abandonment of existing Sources of the Public Income, and to approve such partial Measures, not involving any extensive Sacrifice of Income, or likely to interfere with other financial Arrangements, as in the meantime you may be led to adopt.

31. In Paragraph 20 of the Letter of 4th January 1837 you express a Hope that, by furnishing us with a Statement of the further Proceedings of the Committee for revising the Customs and Post Office Laws of India, you should place before us such an anticipated View of the Tendency and Character of these Measures as would be of material Assistance in enabling us to decide how far to give our Sanction to the Reforms contemplated, by granting to you the solicited Latitude of Discretion in respect to the Abandonment of Sources of Revenue which you may deem odious, oppressive, and injurious to a degree to warrant and require their Discontinuance.

32. You inform us that you had not determined how far to sanction the Principles on which the Customs Committee proposed to afford Relief, or to the Details comprehended in that Plan; but as you do not appear to object to that Part of the Scheme which would confine the Relief to the Maritime Districts of Madras, while the whole of the Interior of the Bengal and Agra Provinces, as well as of the Districts in Bombay, would be exempted from Transit and Town Duties, it becomes necessary for us to record our Dissent from such a System of partial Relief.

33. If

33. If financial Considerations will not enable you to afford to the whole of the Districts of Madras and Bombay the same Measure of Relief which has been given to the Provinces of Bengal and Agra, we are clearly of Opinion that Justice and sound Policy require that the Relief in the Two subordinate Presidencies should be extended to Articles of Consumption or of Commerce, and not to Districts. We may indeed observe that the Committee's Scheme would involve similar Anomalies in Legislature to those depicted in their Report of the 27th January 1836, by which the Manufactures of the Madras Districts were successively driven from the Towns into the Villages, and again from the Villages into the Towns. The Scheme in fact would hold out a Premium for the Transfer of a large Portion of the Population and Capital of the Country from the Interior to the Maritime Districts, in which, moreover, the Government would not be able, in consequence of the greater Extension of the permanent Settlement in the latter Districts, to derive adequate Compensation for the diminished Cultivation of the Sirkar Lands situated in the Interior of the Peninsula which such a Transfer of Population would occasion.

34. Trusting that these Objections to the Committee's Plan will be fully weighed, when you proceed to apply the proper Remedies to the Evils which are allowed on all hands to press so heavily on the Resources and Industry of the Inhabitants of the Peninsula, we do not hesitate to give the required Sanction to the contemplated Reforms with respect to certain Sources of Revenue which you may think it expedient to abandon.

We are, &c.
(Signed) J. R. Carnac,
J. L. Lushington,
&c. &c. &c.

Act No. XIV. of 1843.

Passed by the Right Honourable the Governor General of India in Council on the 5th August 1842.

An Act for regulating the Levy of Customs Duties and the Manufacture of Salt in the North-western Provinces of the Presidency of Bengal.

I. It is hereby enacted, That Regulation XVI. 1829, Act II. 1838, and so much of Regulation IX. 1810, and of any other Regulation and Act as affects the Collection of Customs Duties or the Manufacture of Salt in the North-western Provinces of the Presidency of Bengal, shall be repealed from the 1st Day of September 1843.

II. And it is further enacted, That from and after the Day above mentioned the following and no other Duties of Customs shall be leviable upon the Import and Export of Articles into and from the North-western Provinces of the Presidency of Bengal; that is to say,

On the Import of Salt of all Descriptions, Two Rupees per Maund, and a further Duty of One Rupee per Maund on the Transmission thereof to the Eastward of Allahabad:

On the Import of Cotton, uncleaned, Four Annas per Maund; cleaned, Eight Annas per Maund:

On the Export of Misree, Kund, Chenee, and all clayed and refined Sugar, Eight Annas per Maund; Goor, Râb, Sheerah, and all unclayed and unrefined Saccharine Produce, Three Annas per Maund:

The Import of Sugar into any Part of the said Provinces is and shall remain prohibited.

III. And it is further enacted, That it shall be lawful for the Government of the said Provinces from Time to Time to make and issue such Orders as may be deemed expedient for the Collection of the aforesaid Duties, in such Manner, and upon such Line or Lines, and at such Places on or near such Line or Lines as may seem fit, and all such Orders shall have the same Force as if they formed a Part of this Act from the Date notified in the Gazette wherein they shall be published.

IV. And it is further enacted, That from and after the First Day of September 1843 the Manufacture of alimentary Salt throughout the North-western Provinces of the Presidency of Bengal, without the express Sanction of

the Government, is prohibited; and that any Person engaged in the Manufacture of such Salt, or preparing or causing to be prepared Works for the Manufacture of such Salt, without such Sanction, and all Zemindars or other Proprietors of Lands, or their Agents, conniving at such illicit Manufacture, shall, on Conviction by the Magistrate within the Limits of whose District the Offence may have occurred, be punished by a Fine not exceeding 500 Rupees, and on Nonpayment of such Fine by Imprisonment not exceeding Six Months with or without Hard Labour, and that all Works at which such Manufacture shall have been conducted, or which are designed for such Manfacture, shall be destroyed, and any Salt which may be manufactured or stopped thereat shall be seized and confiscated.

V. And it is further enacted; That it shall be lawful for the Collectors of Customs and the Collectors of Land Revenue within their Jurisdictions to destroy all Works for the Manufacture of Salt, and to seize the Salt stored thereat, and to apprehend the Persons concerned in the Manufacture thereof, and make them over for Trial to the Magistrate within the Limits of whose District the Offence may have occurred.

VI. It is further enacted, That all Sugar imported into the said Provinces, and all Articles imported or exported without Payment of the Duties imposed by this Act, or in contravention of the Orders which may be made and issued under the Provisions thereof, and all Boats, Carriages, and Conveyances and all Animals used in transporting the same, shall be liable to be seized and confiscated in the Manner herein-after mentioned.

VII. And it is further enacted, That all Persons evading or attempting to evade the Payment of the Duties imposed by this Act, and all Persons aiding or abetting such Attempts or Evasions, or in any Manner acting in contravention of this Act, or of any Order made and issued under the Provisions thereof, and all Zemindars and other Proprietors of Lands, or their Agents, who shall wilfully connive at such Attempts or Evasions, or aid such Acts, shall, on Conviction by the Magistrate within the Limits of whose District the Offence may have occurred, be punished by a Fine not exceeding 500 Rupees, and, on Nonpayment thereof by Imprisonment not exceeding Six Months, with or without Hard Labour.

VIII. And it is further enacted, That it shall be lawful for all Officers of the Customs Department to search any Carriages and Conveyances, and any Packages, upon reasonable Grounds of Suspicion that such Carriages, Conveyances, or Packages contain any Articles made subject to Duty, or prohibited to be imported by this Act, and to detain all such Articles as may be liable to Confiscation under the Provisions thereof.

IX. And it is hereby enacted, That whenever any Articles or Goods shall be seized or detained under the Provisions of this Act, the Collector or Deputy Collector of Land Revenue or Customs within whose Jurisdiction such Seizure or Detention shall occur shall, with all practicable Expedition, report the Case for the Determination of the Commissioner of Revenue, and it shall be lawful for such Commissioner to declare such Articles or Goods to be confiscated, or to impose such lesser Penalty in lieu thereof, as to him may seem fit.

X. And it is hereby enacted, That it shall be lawful for all Officers in the Customs Department to apprehend any Person upon reasonable Grounds of Suspicion that such Person is liable to Punishment under this Act, and to make him over for Trial with all practicable Expedition to the Magistrate within whose Jurisdiction the Offence may occur.

XI. Provided always, That any Officer of the Customs Department who shall, without reasonable Grounds of Suspicion, search any Carriage or Conveyance or any Package, shall, upon Conviction thereof before the Magistrate within whose Jurisdiction the Offence may have been committed, be punished with Fine not exceeding 250 Rupees, which Fine shall be paid over to the Party aggrieved, and on Nonpayment of such Fine with Imprisonment not exceeding Three Months; and provided also, that any Officer of the Customs Department who shall under colour of this Act apprehend any Person without reasonable Grounds of Suspicion that such Person is liable to Punishment under this Act, shall, upon Conviction before the Magistrate within whose Jurisdiction the Offence may have been committed, be punished with Fine not exceeding 500 Rupees, which Fine shall be paid over to the Party aggrieved, and on Nonpayment of such Fine with Imprisonment not exceeding Six Months.

XII. And

XII. And it is hereby enacted, That all Magistrates, or Persons exercising the Powers of Magistrate, shall be competent to receive and determine all Charges against Persons thus made over to them for Trial on account of Offences against this Act, and that all Sentences passed in pursuance of this Act shall be open to Appeal under such Rules as may from Time to Time be laid down for the Cognizance of Appeals in ordinary Cases.

XIII. And it is hereby enacted, That all Officers of Police, and all Officers of the Government engaged in the Collection of the Land Revenue, are empowered and required to aid and assist the Officers of the Customs Department in the Execution of this Act.

XIV. And it is further enacted, That nothing in this Act contained shall apply or be deemed to apply to the Saugor and Nerbudda Territories, or to the District of Ajmere.

LETTER from the COURT of DIRECTORS to the GOVERNMENT of INDIA.

Separate Revenue Department. 6th March (No. 2) 1844.

Our Governor General of India in Council.

Enactment of Act XIV. of 1843 for regulating the Levy of Salt and Customs Duties in the North-western Provinces.

Paragraph 1. In your Legislative Letter dated the 5th August last (No. 16), you inform us that you have passed an Act (No. XIV. of 1843) "for regulating "the Levy of Customs Duties and the Manufacture of Salt in the North-"western Provinces of the Presidency of Bengal."

2. In our Despatch in this Department dated the 17th December (No. 4) 1839, Paragraph 5, we observed that "the State of Confusion into which the "Management of this Branch of Revenue had been allowed to fall was by no "Means creditable to the local Government. Duties had been discontinued "and again collected without any sufficient Authority, and the whole System "of the Administration of the Department had been reconstructed on Principles "altogether new and wholly at variance with the Regulation of 1810, which still "remained in full Force." We added, "that this State of Things could be no "longer allowed to continue, and that whatever System you might finally "determine on adopting must be properly established on a legal Footing."

3. By the Act now submitted the Manufacture of Salt throughout the North-western Provinces is prohibited, except with the express Sanction of Government, and the Duty on its Importation is fixed at Two Rupees per Maund, with an additional Duty of One Rupee on its Transmission to the Eastward of Allahabad. Customs Duties are to be levied on the Import of Cotton, and on the Export of Sugar across the Frontier, and Goods of every other Description are to be allowed to pass free.

4. We approve generally of the Principle of the Plan, so far as it adds to the Freedom of Trade, by restricting the Levy of Duty to a small Number of Articles the Bulkiness of which will render its Evasion difficult, and from the same Cause as it diminishes the Annoyance to which Travellers are subjected by the Liability of their Goods to be stopped and examined by the Customs Officers.

5. The Draft Act was transmitted by the Governor General to the Vice-President in Council, with a Letter dated at Agra the 3d May 1843. By a Resolution dated the 29th July, the Rule requiring a previous Publication of Two Months before the passing of any Act was suspended, and on the 5th August the Draft was made Law, and took effect from the 1st September 1843.

6. Your Letter under Reply is not accompanied by any Statements showing upon what Articles and at what Rates Customs Duties were at the Time levied on the North-west Frontier, nor the Amount of Revenue which was realized. The Articles legally subject to Taxation and the legal Rates of Duty were those enumerated in Regulation IX. of 1810; but, as observed in the Despatch before referred to, so many Changes have been made under the Authority of the local Government and of the Western Board of Revenue that we are quite uninformed of the actual State of Things immediately previous to the passing of the Act under Discussion. For the same Reason we are unable to judge of the probable financial Operation of the Scheme. You state that the Duties on 121 Articles are abolished, and that the average Receipts on 48 of these formed

an aggregate of only Rs. 1,500 per Annum; but the Amount produced by the others is not stated, nor the Amount which is expected to be realized from the Duties on Salt, Cotton, and Sugar imposed by the Act.

7. Under Regulation IX. of 1810 Cotton Wool is subjected to a Duty of Twelve Annas per Maund of Ninety-six Calcutta Sicca Weight. By the present Act the Duty is reduced to Four Annas per Maund on uncleaned, and Eight Annas per Maund on cleaned Cotton. It is not, however, stated whether the Cotton which has thus paid Duty on Importation is to be entitled to the Privilege of Drawback on Exportation from Calcutta, which, by the Note appended to Schedule B. of Act XIV. of 1836, is granted to "Cotton Wool "covered by Ruwanas taken out at the Custom Houses of the Western Pro- "vinces, and proved to have been destined for Export by Sea, when passed "out of those Provinces."

8. We find from the Report on the Customs Revenues submitted by the Sudder Board of Revenue, North-west Provinces, to the Lieutenant-Governor, on the 4th October 1842, that the Duty paid on the Import of Cotton was in that Year Rs. 3,60,371 and on its Export Rs. 2,05,042. As we are not informed of the Rate at which Duty was levied, nor of the Amount which was subsequently refunded as Drawback on Exportation from Calcutta, we are unable to form any Judgment of the Effects of the Change on the Revenue derived from this Article.

9. We presume that as the Duty on Importation is levied on the Jumna Line of Chokeys, the Cotton grown in Bundlecund and other Portions of British Territory beyond that Line will be subject to Duty, while that produced in the Dooab will be free from Taxation. This Circumstance should have been adverted to while the Measure was under your Consideration, and your Reasons for maintaining the Distinction should have been stated. It probably, however, could not have been abolished without an entire Change in the Disposition of the Line of Chokeys on which the Duty is collected.

10. The Duty leviable under Regulation IX. of 1810 on "Sugar, Jagry, Goor, and Syrup" was Five per Cent. ad valorem. As this was a Transit Duty, it was leviable whenever the Article was brought within the Limits of a Custom House, and was therefore payable on passing out of our Territory as well as on coming into it; but whether this Rate of Duty was actually collected on the North-western Frontier Line at the Date of the Enactment under Notice, or whether it had been modified by any Orders of the local Government, we are left uninformed.

11. By the present Act Duties are levied at the following Rates:—"On the "Export of Mioree, Kund, Chenee, and all clayed and refined Sugar, Eight "Annas per Maund; Goor, Ral, Sheerah, and all unclayed and unrefined "Saccharine Produce, Three Annas per Maund."

12. The Collector of Calcutta Customs, in his Report for 1841-42, states the Price of Sugar at from Twelve to Fifteen Rupees per Bazar Maund, assuming Ten Rupees per Maund as the Value of Sugar in the North-western Provinces, the Duty now leviable on refined or clayed Sugar would be almost the same as that to which it was subjected by Regulation IX. of 1810, and a Reduction of more than One Half is made in the Rate chargeable on unrefined Sugar, the only Difference being, that instead of being levied in the Shape of a Per-centage on the Value, it is converted into a fixed Rate of the Quantity.

13. In 1841-42 the Amount of Duty collected on the Importation of Sugar into the North-west Provinces was Rs. 99,235, and on its Exportation Rs. 3,53,111. The Object of the Prohibition in the new Act is not stated, but it may have possibly been determined on with the view of claiming for the Sugar of the North-western Provinces, when exported from Calcutta, the Right of bing admitted into the United Kingdom at the reduced Rate of Duty.

14. By Regulation XVI. of 1829 the Duty on Lahore, Sambhur, and the better Descriptions of Salt was fixed at One Rupee and Eight Annas per Maund, and on the inferior Descriptions at One Rupee. By the new Law all Descriptions of Salt are for the future to be taxed at Two Rupees per Maund.

15. The Effect of this Change as a financial Measure must depend mainly upon the Efficiency of the Means at your Disposal to prevent the illicit Introduction of Salt without the Payment of Duty.

16. You

16. You state that the "additional Powers given to the Customs Department, "and the increased Strength which will be given to the Customs Establishment, "will, it is to be hoped, prevent any Increase of Smuggling on the North-west "Frontier." Of this Result we are somewhat doubtful. The Governor General says that "the Collector of Delhi entertains no Apprehension of not "being able to enforce the Collection of the increased Duty (on Salt) by the "additional Means placed at his Disposal." Mr. Smith, the Collector of Customs at Agra, remarks that, although the North-west Frontier Line "has "been found adequate to prevent Smuggling when Eight Annas was to be "gained at the Risk of losing Ten Annas, the Case will be entirely altered "when the Profit is raised from Eight Annas to One Rupee Eight Annas on "each Maund smuggled across the Line." It may be apprehended that the Increase of the Duty on Salt passing the Frontier will give an Impetus to the contraband Trade which it will be found difficult to check, even with an augmented Preventive Establishment; and it would further appear that the increased Duty is to take effect immediately, while the Measures to be adopted for strengthening the Frontier Line of Chokeys are still under Consideration.

17. By the new Act, the Manufacture of Salt throughout the North-western Provinces "without the express Sanction of the Government is prohibited." With reference to the Provisions of Act II. of 1838, which authorizes any Person to manufacture Salt in the North-western Provinces, on giving "Notice "in Writing to the Collector of the District in which the Place of manufacture "may be situated of his Intention to manufacture Salt therein," we should have been glad to have been informed of the Number and Value of the Salt Works established under the Authority of that Act (for we presume that such Works were in existence, as we find in the Report before referred to an Item of Rs. 2,567 under the Head of "Miscellaneous Salt Collections under Act II. of "1838"), and whether the sudden Withdrawal of the Right to manufacture Salt may not involve the Government in Claims to Compensation for Losses caused by its Cessasion.

18. From the Report before referred to we find that the total Customs Collections of the North-west Provinces amounted in 1841-42 to Rs. 46,95,779, of which Sum no less a Proportion than Rs. 36,55,611 was produced by the Duties on Salt, Cotton, and Sugar. The Difference, being Rs. 10,40,168, consists, we presume, of the Collections on those Articles which are now exempted from Taxation, with the Exception of such Portion of it as may have accrued from Fees on Rowannahs and other miscellaneous Receipts, which will continue to be collected. This Sum, therefore, together with the Export Duties on Cotton, and the Import Duties on Sugar, making an aggregate Amount of upwards of Thirteen Lacs of Rupees, is altogether given up, and it is probably expected that the Loss to the Revenue will be made good from the Produce of the increased Duties on Salt.

	Rupees.	Rupees.
Total Collections (including Fees on Rowannahs, &c.,		46,95,779
Duty on Salt	26,36,852	
„ Cotton	5,66,413	
„ Sugar	4 52,346	
		36,55,611
		10,40,168

	Rupees.
Receipts from Articles now exempt from Duty	10,40,168
Export Duty on Cotton	2,05,042
Import Duty on Sugar	99,235
	13,04,445

19. Having thus communicated to you the Remarks which have occurred to us in the very imperfect State of the Information which has been submitted, we have to desire that you will carefully watch the Operation of the Act, and that you will furnish us without Delay with an Account of the System which was actually in force immediately previous to its Enactment, and of the financial Effects which may be expected to result from the Change which you have now sanctioned.

We are, &c.
(Signed) J. Cotton,
J. Shepherd,
&c., &c.

LETTER from the Honourable J. THOMASON Esq. to the Right Honourable EDWARD Earl of ELLENBOROUGH.

(No. 2,218 of 1844.)

My Lord, Fort William, 12th June 1844.

Separate Revenue Department.

It is proposed in the present Despatch to reply to the Honourable Court's Letter in the Separate Revenue Department, No. 2 of 1844, dated 6th March 1844, and at the same Time to bring down to the latest Date the Proceedings in this Department within the Limits of these Provinces to which Act No. XIV. of 1843 extends.

2. The Rules published by this Government on 10th February last under Section III. of the above Act, and the declaratory Circular Order of the Sudder Board of Revenue, regarding the Manufacture of Saltpetre, are forwarded as separate Numbers in this Packet, and will show the Arrangements which have been made for the Enforcement of the Provisions of the Act.

Division.	Collectors and Deputy Collectors.	Preventive Establishments.	Total.
Delhi - -	4,150 0 0	19,477 11 0	23,627 11 0
Mirzapore -	3,700 0 0	17,565 8 0	21,265 8 0
Total per Mensem	7,850 0 0	37,043 3 0	44,893 3 0
Total per Annum	94,200 0 0	4,44,518 4 0	5,38,718 4 0

3. The Entry in the Margin shows the Establishment which has been provisionally sanctioned for the Collection of the Customs and Enforcement of the Law. But as these Charges are not yet finally fixed, the Statement must not be received as an accurate Exhibition of what will be necessary.

4. The annexed Table shows* the gross Collections from all dutiable Articles since 1834-35 to the Close of 1843-44, with a Specification of the Amount realized from Salt, Cotton, and Sugar. In 1836-37 the Frontier Line System was substituted for the detached Custom House System. In 1843-44 the Provisions of Act XIV. 1843 came into operation from 1st September 1843. Under neither System has there been any Loss of Revenue. The partial Operation of the present System during the past Year, under the very unfavourable Circumstances attending its First Introduction, has yielded a considerable Increase of Revenue; and in future Years, if there are no Calamities of Season, a still further Increase may be expected.

*STATEMENT showing the COLLECTIONS and CHARGES, Customs Department, North-west Provinces, from 1834-35, to 1843-44.

——	1834-35.	1835-36.	1836-37. Frontier Line formed.	1837-38. Famine Year.	1838-39.	1839-40.	1840-41.	1841-42.	1842-43.	1843-44. Reg. XIV. of 1843 passed.	REMARKS.
Salt - - -	31,28,048	22,90,979	20,88,753	18,70,667	30,80,623	26,83,904	24,34,431	26,36,852	24,68,251	35,42,737	The Entries up to 1841-42 are from adjusted Accounts. The Entry 1842-43 and 1843-44 from rough Returns made by Collectors, not pretending to be accurate.
Cotton - -	7,78,071	6,94,145	5,69,293	4,18,660	5,65,111	5,50,286	6,56,525	5,66,413	4,90,850	5,52,775	
Sugar - -	5,04,114	5,19,548	3,64,048	3,42,720	3,83,777	4,25,027	4,32,500	4,52,346	4,27,127	4,90,518	
Miscellaneous -	9,64,670	8,55,261	6,48,518	8,55,136	8,39,107	7,66,699	6,67,228	7,64,895	6,80,104	2,59,636	
Total gross Collections	43,74,903	43,56,931	36,70,612	38,87,183	48,68,618	44,25,916	41,90,684	44,20,506	40,66,332	48,45,666	
Charges - -	- -	7,92,499	7,45,616	7,08,449	7,16,152	6,95,555	7,07,045	6,78,655	6,13,815	6,45,266	
Total net Collections	- -	35,64,432	29,24,996	27,78,734	41,51,466	27,30,358	34,83,639	37,41,851	34,52,517	42,00,399	

5. I will proceed to offer some special Observations on the different Articles now or previously dutiable under the several Heads of Salt, Cotton, Sugar, and Miscellaneous.

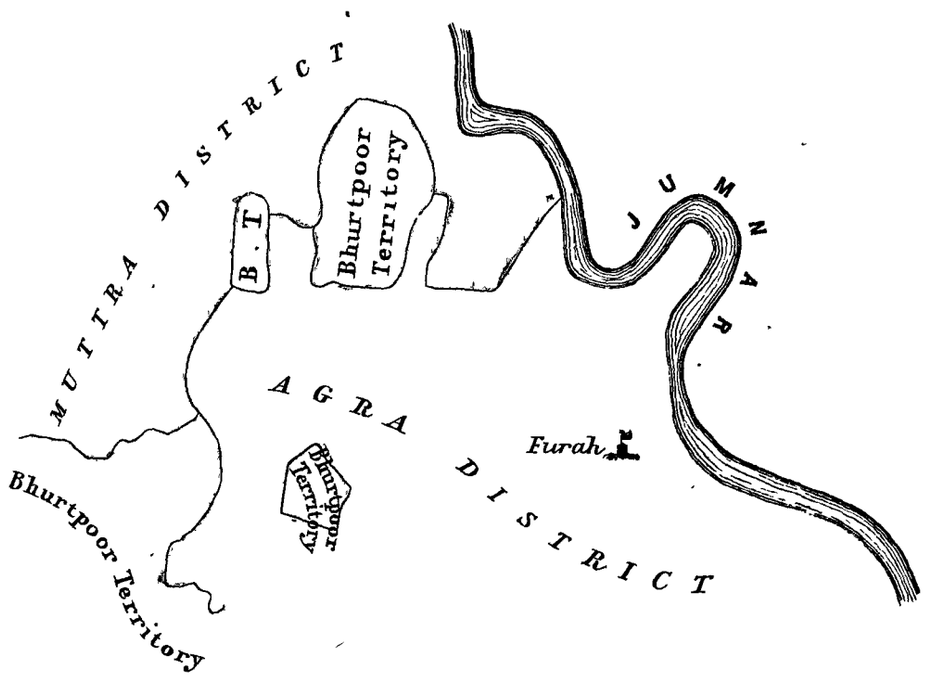
SALT.

6. Previous to the Enactment of Act XIV. of 1843, the Duty on all Salt was One Rupee the Maund, the additional Duty of Eight Annas per Maund leviable under Clause I., Sec. III., Reg. XVI., 1829, on Lahoree, Saumer, and Doodwana Salt having been remitted by the Governor-General on 1st July 1835.

7. A uniform Duty of Two Rupees per Maund is now levied on all Salt passing the North-western Frontier Line, and a further Duty of One Rupee per Maund on all passing Eastward of Allahabad. Salt is allowed to be brought

acros

MAP OF
THE
BHURTPOOR TERRITORY,
AGRA AND MUTTRA DISTRICT,
WITH THEIR
POINT OF JUNCTION.



Reference

Bhurtpoor..... *Red*

British { *Agra*..... *Blue*; *Muttra*..... *Yellow*

Standidge & C° Litho London

across the Hurrianah Line, for Consumption West of the Frontier Line, on Payment of One Rupee per Maund.

8. The great Works for the Production or Manufacture of Salt are in the Punjaub, whence Rock Salt is brought, in Rajpootana, where it is made in the great Salt Lakes at Saumer and Doodwana, &c., at Noh and Sultanpore in the Delhie Territory, and in the Bhurtpore Country on the Agra Frontier.

9. The Punjaub and Ragpootana Salt have to travel far before they reach our Frontier. This naturally raises the Price and diminishes the Temptation to smuggling. There is not much Difficulty in bringing these under Contribution, especially now that the Hurrianah Line has been prolonged to the Sutlej; and the latter Salt has thus been prevented from turning the Line.

10. The Noh and Sultanpore Works lie within our own Jurisdiction Westward of the Line. An Establishment used to be maintained there, to watch the Manufacture, and prevent its Removal for Import till Duty was paid. Mr. Smith, the Collector of Customs at Delhi, trusting entirely to the Strength of his Preventive Line, withdrew this Establishment. The Consequence was that several Lacs of Maunds were smuggled across the Line in the Months of December, January, and February last. The Salt in Store at the Works was sold off at One Anna a Maund, at which Rate it was almost impossible to realize a Duty of Two Rupees per Maund, or 3,200 per Cent. upon the cost Price. The local Preventive Establishment has now been again entertained, and the smuggling has been greatly checked.

11. The greatest Difficulty is experienced with regard to the Bhurtpore Salt, or, as it is called in Reg. XVI., 1829, Balumbha Salt. A great Quantity of good Salt is made all along our Frontier in the Bhurtpore Territory from the Brine raised from Wells. This Brine is exposed to Evaporation in shallow earthen Pans at the Mouth of each Well, and the Salt is manufactured at a very small Cost, varying from Four to Six Annas per Maund. Each Manufactory pays a Duty to the Rajah of Bhurtpore or his Farmer, and the whole constitutes an important Item in the Revenues of the Bhurtpore State.

12. These Circumstances alone would render the Collection of the heavy Duties imposed by our Government difficult; but the Difficulty is considerably increased by the Narrowness of the Strip of our Territory which intervenes between the Jumna and the Bhurtpore State, and the Position of some Bhurtpore Villages in the very Midst of this Strip, as shown in the annexed Sketch*. It is evident that the Prevention of smuggling would almost be impossible, without some secondary Line in the Doab, unless we have, as is fortunately the Case, the best Understanding with the Rajah of Bhurtpore, and ready Assistance from him in any way in which it can be rendered.

13. The usual Mode of smuggling is by Head Loads. Bands of Smugglers collect together on the Frontier, just beyond Customs Jurisdiction, each carrying a Load of about Thirty Seers, or Sixty Pounds. The best Efforts of the Preventive Establishment can only secure a few of the Band. The rest pass on in the Darkness of the Night across the Line, and the Profit on the Loads which escape amply compensates for the Loss on those which are seized. When smuggling was not a penal Offence, and the only Punishment was Confiscation of the Load, it was evidently impossible to stop this System. However numerous and vigilant the Customs Officers, the Smugglers had only to outnumber them, and they were sure to succeed. The Case is now altered. Fine or Imprisonment follows Apprehension, and of course there is greater Reluctance to incur the Risk. But it may reasonably be apprehended that recourse will now be had to Violence, in proportion as the Stringency of our Preventive Measures increases. When the Duty is 600 or 800 per Cent. on the prime Cost of the Article, Means of eluding it will be found, even though the Article be bulky. The most that can be done is to palliate rather than prevent the evil. The great Mart of Hatrass in the Doab is the best Test of the Efficiency of our Preventive Measures; and if it is true, as is asserted, that the Price of Salt has lately risen there from Twenty-two Seers to Sixteen or Nineteen the Rupee, it speaks well for the Success of the Means pursued. There have hitherto been few if any Affrays arising from Contests with Smugglers, but the System has not yet been long enough in operation to enable me to form a correct Judgment in this Respect.

 14. The

14. The Route by which Salt is brought across the Frontier in the Mirzapore, or Second Division of Customs, is so circuitous, that there is less Temptation to smuggle on that Part of the Line.

15. The Suppression of the Manufacture of Salt in our own Territories has been Part of the System introduced by Regulation XIV. 1843.

16. An Attempt was made by the Enactment of II. 1831, to bring this Salt under Contribution, but the Plan entirely failed, partly from the Defect of the Law, and partly from the Impossibility of the Case. The Salt manufactured in our own Territories is, with few Exceptions, very inferior in its Quality. If the Duty upon it were honestly paid the Foreign Salt would drive it out of the Market, especially when smuggling to a considerable Extent is well known to reduce considerably the Price of Foreign Salt below what it ought to be.

17. The Fisrt Effect of Act II. 1838 was to check the Manufacture of Salt. But it was soon found that the Provisions of the Act were inoperative, and that it was as advantageous to make and smuggle Salt under its Provisions as to manufacture Salt in violation of it. Accordingly, many Licences were taken out under Act II. 1838. Guardians were appointed, on Salaries of Ten Rupees per Mensem, and paid by the Manufacturer to watch the Works, and the Guardians and Manufacturers together realized large Sums by the Sale of much more Salt than ever paid Duty. The annexed Return of Licences taken out under Act II. 1838 affords no Grounds for judging of the Quantity of Salt actually manufactured.

ABSTRACT STATEMENT of LICENCES granted for the Manufacture of Salt under Act II. of 1838.

—	1838.		1839.		1840.		1841.		1842.		1843.		Remarks
	No. of Works.	Estimated Annual Produce.	No. of Works.	Estimated Annual Produce.	No. of Works.	Estimated Annual Produce.	No. of Works.	Estimated Annual Produce.	No. of Works.	Estimated Annual Produce.	No. of Works.	Estimated Annual Produce.	
Meerut - -	- -	- -	17	6,347	13	6,838	2	1,052	2	493	—	—	In 1841 the annual Produce is filled in by Computation. The Returns for 1840 are incomplete. The Returns from Rohilcund and Allahabad are very defective.
Rohilcund - -	- -	- -	14	111	—	—	—	—	—	—	—	—	
Agra - - -	- -	- -	28	1,001	3	30	5	235	33	271	—	—	
Allahabad - -	- -	- -	117½	518	124	1,615	127½	2,478	120	1,731	120	1,480	
Benares - -	367	2,178	516	2,486	46	1,877	37	1,068	53	1,485	62	1,550	
Grand Total -	367	2,178	692½	10,453	186	10,360	171½	4,833	208	3,980	182	3,030	

18. The great Difficulty at present experienced with regard to the Manufacture of Salt in our Provinces is to distinguish what really is a Manufactory of alimentary Salt. "Many Salts are used in Commerce, which in their crude State "contain a considerable Quantity of Muriate of Soda," and there is no certain Rule for determining what Quantity of Muriate of Soda is necessary to constitute the Work a Manufactory of aliamentary Salt liable to Destruction, and exposing the Manufacturer to the Penalties of Act XIV. of 1843. This Difficulty is the most experienced with regard to Saltpetre Works, and is set forth in the annexed Circular Order of the Board. Attention is now directed to the Subject, and Information is in the Course of collecting, which will afford Grounds for coming to a Decision on this Point.

COTTON. 19. The Duty of Twelve Annas per Maund on Cotton, leviable under Reg. IX. 1810, was changed by Sec. XII. Reg. IV. 1815 to an advalorem Duty of 5 per Cent. All ad valorem Duties were levied according to Valuations in Books of Rates, liable to periodical Adjustment. This Duty was by Reg. XV. 1825 to be returned as a Drawback on Exportation of the Article on a British Bottom to Europe or America. The Drawback was maintained in a Note appended to Schedule B. in Act XIV. 1836.

20. The Duty under this Law varied according to the Market Rate of the Article at the Custom House by which it was brought across the Frontier Line. The Sum to be refunded as Drawback at the Custom House of Calcutta of course

was

was also variable. The Mercantile Community complained of this, and the Board of Customs at Calcutta made a Representation on the Subject to the Sudder Board of Revenue in 1840, pointing out the injurious Preference for Exportation which some Cottons possessed in the Market, and the Difficulty experienced by the Calcutta Collector of Customs in determining whether the Cotton had really passed the Frontier Line under the Rowannah on which the Drawback was claimed. To obviate this Difficulty, the Sudder Board of Revenue, in the Exercise of the Power they always possessed of adjusting the Book of Valuation Rates, fixed Ten Rupees per Maund as the Medium Value of Cotton at all the Custom Houses. This fixed the Duty at Eight Annas per Maund, which remained unaltered from 1840 to the passing of Act XIV. of 1843. The Duty on uncleaned Cotton was always Four Annas a Maund.

21. The Amount of Drawback given in Calcutta on Cotton exported to Europe and America for a Series of Years is shown in the Margin, and is of small Amount. The Oomraolee Cotton, which is generally preferred in the English Market, finds its Way to the Sea by the more lightly taxed Route to Bombay.

	1835-36.	1836-37.	1837-38.	1838-39.	1831-40.	1840-41.	1841-42.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Duty - -	6,94,145	5,69,293	4,18,660	5,65,111	5,50,286	6,56,525	5,66,413
Drawback -	64,633	13,633	2,997	5,569	16,461	4,385	4,639

22. Cotton is never exported in any Quantities from the British Territories except by Sea. Great Quantities of Cotton are brought across the N.W. Frontier, for Shipment at the different Marts on the Jumnah and Ganges, and for the Supply of our own Provinces as well as for Export by Sea. The Distinction of Export and Import attached to the Entries of Collections under this Head prior to 1843 were merely nominal; a Part of the Practice under the old System of Regulation IX. 1810. "Goods brought by "certain Routes, on paying Duty at certain "Times, were called Exports, whilst Goods "brought by other Routes, or paying Duty "at other Times, were called Imports." To remedy this, the 5th of the Rules of 10th February 1844, was passed to define what constituted Export and what Import.

Rule V. Articles brought from the Southward and Westward within Customs Jurisdiction upon either of the above Lines shall be held to be imported, save and except in the Case of Sugar the Produce of a British Province, as provided hereafter in Rule XXXVII. Articles brought from the Northward and Eastward within the Customs Jurisdiction upon any of the above Lines shall be held to be exported.

23. Under the Law prior to 1843, as well as at present, the Cotton of the British Province of Bundlecund paid Duty on passing the Frontier Line upon the Jumnah, but this was done to facilitate the Formation of a good and direct Line along the River. The Hardship was compensated by the Liberty of consuming untaxed Salt which they enjoyed in consequence of their Position beyond the Line.

24. In Mr. Secretary Thornton's Letter to the Secretary with the Governor General, dated February 23d last, Copy of which is herewith sent, Attention has already been drawn to the Anomalies which result from the Maintenance of Duty upon Cotton in the Saugor and Nerbudda Territories.

25. It will hence appear that the Provisions of Act XIV. 1843 have made no Alteration whatever in the Levy of Duty on Cotton. They have only declared and made permanent what was before obscure and liable to Change. In the Rules of 10th February 1844 a Remedy was afforded to some petty Inconveniences to which the Trade was exposed in passing the Frontier Line, but these do not require detailed Notice. It will be obvious that the increased Efficiency given to the Preventive Line tends to bring the imported Articles more certainly under Contribution. Cotton is so bulky, and the Duty so very moderate, that Payment is never evaded.

26. The same has been essentially the Case with Sugar as with Cotton. It was formerly liable to a Duty of 5 per Cent., according to Valuations in Books of Rates compiled somewhat arbitrarily, and not always corresponding with the real Market Value of the Article. The fixed Duty leviable under Act XIV. 1843 was determined so as to represent a fair Average of what was formerly demanded. The Trade in Sugar is chiefly by Export, the Countries lying North and East of the Ganges being those which produce Sugar in Abundance for the whole of Upper India. The only Sugar which there is any Temptation to import is that which was produced in our own Territory, but carried to Bickaneer and other Countries West of the Line, there to be refined and brought

SUGAR

back again in the Form of Sugar Candy. Cashmeer produces no Sugar, but its refined Sugars are celebrated as an Article of Luxury throughout Central Asia. Under Act XXXII. 1836 Sugar cannot be legally imported from Foreign Territories into the British Provinces, and it remains prohibited under Act XIV. 1843. In order to prevent the Prohibition having further Operation than was intended, in consequence of the arbitrary Meaning attached to the Words Import and Export with reference to Goods passing the Frontier Line, the 37th of the Rules of 10th February 1844 provides "that Sugar the Produce "of British Territory, covered by a Certificate of Origin prescribed by "Section III. Act XXXII. 1836, if brought across the Line from British "Territory lying on the South and West of the Line, shall not be held pro- "hibited." But it is believed that this Privilege is rarely, if ever, claimed.

27. The Provisions for the Levy of the Duty on Sugar are very sufficient, and little, if any, passes without Payment.

MISCELLANEOUS. 28. The miscellaneous Articles paying Duty prior to 1st September 1843, and the Amount levied under each Head for a Series of Years, will be found in the Schedule, which forms a separate Number in this Packet. The Total will not correspond with the Entry in the Abstract Statement of Paragraph 16, because the Return has been compiled from the Custom House, and not from the Accountants Records, and because many Items of Receipt, such as Fees on Rowannahs, Confiscations, Fines, &c., are comprised in the latter, and not in the former.

29. The Public have been greatly relieved by the Remission of the Duty on these numerous Articles, many of which were in constant Use, and exposed the Possessors to much Vexation. The Abolition of the Duty has also tended greatly to increase the Efficiency of the Preventive Establishment. The Captors are always held entitled to a large Portion of the Value of Seizures made by them; hence their Attention was formerly directed, and their Activity stimulated, to make Seizures of the more valuable Articles, which yielded a small Revenue to Government, and which could be easily concealed, such as Gold Thread, Musk, &c., whilst they had small Inducements to seize the bulky and highly taxed Articles, such as Salt &c., which brought a large Revenue to Government; now the whole Efforts of every Person on the Establishment are bent upon the proper Regulation of the Trade in the Three simple Articles of Salt, Sugar, and Cotton.

30. There is every Reason to hope that the present Sytem of Customs Collections, introduced under Regulation XIV. 1843, will be less oppressive to the People and injurious to Trade than the former System, and that it will yield a larger Revenue to the State.

I have, &c.
(Signed) J. THOMASON.

EXTRACT from the Proceedings of the Honourable the Lieutenant-Governor of the North-west Provinces in the Separate Revenue Department, dated 22d May 1844.

The following Letter is written to the Officiating Secretary to the Government of India.

LETTER from J. THORNTON Esq. to T. R. DAVIDSON Esq.

(No. 36.)

Sir, Agra, 22d May 1844.

I am directed to request that you will lay before the Right Honourable the Governor General in Council the accompanying Statements, showing the Customs Collections in these Provinces under Act XIV. 1843, during 1843/44, as contrasted with the Collections from the corresponding Tract of Country in the preceding Year. The Two Statements have been furnished demi-officially by the Collectors of the Delhi and Mirzapoor Divisions, and have been thrown together in this Office.

2. It is hoped that the Increase of 7½ Lacs will be considered satisfactory, especially when it is remembered that the new Act only came into operation in 1st September 1843, and that some Sacrifice of Revenue took place before the present Preventive System was completely organized. Considerable Loss is known to have occurred in the Space between Delhi and Horul by the hasty Reduction

Reduction of an Establishment maintainted to watch the Noh and Sooltanpoor Works.

3. The Lieutenant-Governor feels it incumbent upon him to notice that this Success is mainly owing to the zealous Exertions of Mr. G. Todd, who, after completing the Arrangements in the Mirzapore Division, relieved Mr. G. H. Smith of the Charge of the Delhi Division, and, by great Exertions and much Exposure, whilst suffering under ill Health, succeeded in organizing a very effective Establishment in the Delhi Division.

4. Under the Arrangement sanctioned by Government on 9th March last, the increased Allowances due to this Gentleman, as well as the full Salaries assigned to the Deputy Collector, are not to be given till Messrs. Parks and Plowden can be otherwise provided for, and a Saving effected by the Reduction of their Salaries.

5. It would be very gratifying to the Lieutenant-Governor if he were empowered by his Lordship in Council to declare the full Salaries, as in the Margin, to be granted from the 1st instant, in Acknowledgment of the Services rendered by the Officers in this Department. The constant Vigilance and Exertion, upon which the Maintenance of this Branch of the Revenue so materially depends, deserves all the Encouragement which can fairly be given it without violating any great Principle, or materially trenching on the Revenue of the Government.

		Increase.
Mr. G. Todd, Collector	2,500	275
Nine Deputy Collectors	4,200	650
Per Mensem		925

I have, &c.

(Signed) J. THORNTON,

Secretary to Government, North-western Provinces.

A COMPARATIVE STATEMENT of RECEIPTS and DISBURSEMENTS at the Custom Houses of the First or Delhi Division, during the Years 1842-43 and 1843-44.

Year.	RECEIPTS.					Disbursements.	Net Revenue.	Per-centage of Charges of Collection.
	Salt.	Cotton.	Sugar.	Miscellaneous.	Total.			
1842-43 - - -	18,93,102 11 3½	1,77,747 1 10	3,41,259 10 4¼	3,42,071 13 8½	27,54,181 5 2	4,04,094 14 8¼	23,50,086 6 5¾	14 10 8
1843-44 - - -	29,14,391 13 11	2,06,501 8 6	4,49,163 13 5½	82,324 4 11¼	36,52,381 8 9¾	4,24,204 1 6½	32,28,177 7 3¼	11 9 10
Increase - - -	10,21,289 2 7½	28,754 6 8	1,07,904 3 1¼	- - -	11,57,947 12 4¾	—	—	—
				2,59,747 8 9	2,59,747 8 9	—	—	—
Net Increase - -	- - -	- -	- - -	- - -	8,98,200 3 7¾			

Collector's Office, 1st Division,
10th May 1844.

(Signed) GEORGE TODD,
Officiating Collector.

COMPARATIVE STATEMENT of RECEIPTS and DISBURSEMENTS of the Custom Houses within the Second Division of Customs for 1842-43 and 1843-44.

Year.	Custom House.	RECEIPTS.					DISBURSEMENTS.		
		Sugar.	Salt.	Cotton.	Miscellaneous.	Total.	Establishment.	Contingencies.	Total.
1842-43	Mirzapore	43,381 12 0	55 13 3	1,36,879 8 0	1,41,828 12 0	3,22,145 13 3	1,07,876 15 5	1,488 14 8	1,09,365 14 1
	Allahabad	- -	5,72,663 9 9¾	27,303 15 0	39,594 13 3	6,39,562 6 0¾	38,284 0 0	1,499 4 9	39,733 4 9
	Calpee	- -	2,697 6 6	1,48,142 13 10	1,99,602 15 8¾	3,50,443 4 0¾	58,075 0 0	2,545 11 4	60,620 11 4
	Rajapore.	—	—	—	—	—	—	—	—
	Total	43,381 12 0	5,75,416 13 6¾	3,12,326 4 10	3,81,026 8 11¾	13,12,151 7 4½	2,04,235 15 5	5,483 14 9	2,09,719 14 2
1843-44	Mirzapore	41,353 11 5	1,856 14 3	1,18,999 12 3	38,710 8 11½	2,00,920 14 10½	1,08,725 8 7	1,205 10 1½	1,09,930 5 8½
	Allahabad	- -	6,23,998 9 8¼	39,367 12 0	27,615 15 7½	6,90,982 5 3¾	46,954 8 9½	1,041 15 8	47,996 8 5½
	Calpee	- -	2,323 15 2	1,65,036 10 10½	1,00,560 3 10¼	2,67,920 13 10¾	57,692 14 11	991 11 3	58,684 10 2
	Rajapore	- -	185 11 3	22,869 11 4	10,404 2 5	33,459 9 0	4,334 0 0	116 1 0	4,450 1 0
	Total	41,353 11 5	6,28,365 2 4¼	3,46,273 14 5½	1,77,290 14 10¼	11,93,283 11 1	2,17,707 0 3½	3,355 10 0½	2,21,061 9 4

(Signed) M. C. OMMANNEY,
Officiating Collector of Customs, 2d Division.

A COMPARATIVE STATEMENT of RECEIPTS and DISBURSEMENTS at the Custom Houses in the North-west Provinces (exclusive of Saugor, Ajmere, and Nimar,) during the Years 1842-43 and 1843-44.

Customs Division.	Year.	Collections on Salt.	Cotton.	Sugar.	Miscellaneous.	Total gross Collections.	Charges.	Total net Collections.	REMARKS.
Delhi Division	1842-43	18,93,103	1,77,747	3,41,260	3,42,072	27,54,181	4,04,095	23,50,086	This is a rough Statement, compiled as soon as possible after the Close of the Year 1843-44.
	1843-44	29,14,392	2,06,501	4,49,164	82,324	36,52,382	4,24,204	32,28,177	
Mirzapore Division	1842-43	5,75,417	3,12,326	43,382	3,81,026	13,12,151	2,09,720	11,03,431	Both Receipts and Disbursements as they may ultimately appear when the annual Accounts are adjusted will probably differ, though not very materially, from what is here shown.
	1843-44	6,28,365	3,46,274	41,354	1,77,291	11,93,284	2,21,062	9,72,222	
Total	1842-43	24,68,520	4,90,073	3,84,642	7,23,098	36,66,332	6,13,815	34,52,517	
	1843-44	35,42,757	5,52,775	4,90,518	2,59,615	48,45,666	6,45,266	4,200,399	
Increase in	1843-44	10,74,237	62,702	1,05,876	- -	7,79,334	31,451	7,47,882	
Decrease in	1843-44	- - -	- - -	- - -	4,63,483	—	—	—	

Agra, 20th May 1844.

(Signed) J. THORNTON,
Secretary to Government, N. W. P.

LETTER from the Secretary to the GOVERNMENT of INDIA to the Agent to the GOVERNOR GENERAL of the Saugor and Nerbudda Territories.

(No. 59.)

Sir, Fort William, 31st May 1844.

Adverting to your Letter to the Address of Mr. Secretary Maddock (No. 4), dated 3d January 1843, and to your subsequent Communication to Mr. Secretary Hamilton (No. 146), dated 18th May 1843, together with the Correspondence that has taken place on the Subject of the Abolition of the Collection of Custom Duties in the Jaloun Territories, I am directed by the Governor General in Council to convey to you the following Observations.

It appears that in the Year 1842 the gross Receipts on account of Customs Duties amounted to Rs. 16,817 14, and that the Cost of Establishments was Rs. 1,920, leaving a net Collection to the Extent of only Rs. 14,897 14.

This Collection was made in accordance with a Set of Tables which show that Fifty-seven Articles of Commerce and Consumption are liable to petty Duties at numerous Chowkies and Outposts. Some Scores of Custom House Posts are stated to be scattered over the Face of the District, and on every Article a different Rate of Duty is levied at every One of these Posts. While, to increase the Vexation, Payment at One Post does not exempt Goods from Contribution at any other they may have to pass. Moreover, the Rate demandable on each Article not only varies at different Posts, but at the same Post, according as the Merchant is a Resident in the Vicinity of the Post in which he deals or not, Thana, Beparee, and Baitoo Rates being levied as the Dealers are Residents, Non-Residents, or the Goods are in Transit only.

The Governor General in Council is of opinion that the inconsiderable net Receipt from these Customs is not sufficient to justify the Government in permitting the Continuance of a System so destructive to Trade and vexatious to the People who suffer from its Infliction. His Lordship does not observe that any private Rights will be invaded by the Abolition of an Impost at once oppressive and unprofitable, and he is content, on the Part of the Government, to sacrifice Revenue drawn from so harassing a Source, in the confident Expectation that its Relinquishment will add to the general Prosperity of the District.

The Governor General in Council is accordingly pleased to resolve that the Custom Duties in the Territory of Jaloun shall be abolished, and he directs me to request that you will take Measures for carrying this Resolution into early Effect, and that you will report the Result for the Information of the Government.

The Custom Tables are herewith returned to you, Copy having been kept for Record.

I have, &c.
(Signed) J. A. DORIN,
Secretary to the Government of India.

EXTRACT INDIA POLITICAL CONSULTATIONS, 29th August 1845.

Extract Letter from Secretary to the Government of India to the Agent Governor General for Affairs of Sindiah's Dominions.

Fort William, 19th June 1844.

2. The Governor General in Council is of opinion that not only should the vexatious Exactions of "Dhurawna" and "Punjote" be immediately abolished, but that as soon as the existing Contracts which it may be necessary to respect expire, every Duty on Customs in Huchwahagar, Bhandera, &c., should be done away with, as has been the Case in Jalaun; but his Honour in Council observes it will be hardly just to make our Liberality in giving up the Customs Duties chargeable to Sindiah's Government, and that until the Revenues of the transferred District shall, as a Result of our better Administration, exceed the Sum at which they were valued at the Time of Transfer by Rs. 10,000, the apparent average Receipts by Sindiah on account of these Duties, Credit for that Sum should be given by us in the Gwalior Account.

LETTER from SECRETARY to GOVERNMENT of INDIA to SECRETARY to GOVERNMENT of AGRA.

(No. 34.)

Sir,

Fort William, 4th June 1844.

To Secy. to Govt. N.W.P., dated 26th Jany. 1844.
From do., dated 23d Feby. 1844.

With reference to the Correspondence noted in the Margin, relative to a revised System of Customs Administration in the Saugor and Nerbudda Territories, I am directed by the Governor General in Council to transmit, for the Information of the Lieutenant Governor, the accompanying Copy of a Resolution recorded in the Financial Department under Date the 1st instant.

I have, &c.
(Signed) F. CURRIE,
Secretary to the Government of India.

(Copy.)

Resolution.

The Governor General in Council has had under his Consideration the Duties now levied upon the Saugor Frontier, and has come to the Conclusion that it would be desirable to reduce very much the Number of Articles upon which these Duties are levied, and even to levy a Duty upon One Article alone, that of Salt, provided the Government could enter into an Arrangement with the States of Rewah, Myher, and Bijeeragogurh, whereby all Duties upon the Transit of Merchandise might be abolished also in their Territories.

The Statement furnished by the Agent to the Governor General in the Saugor and Nerbudda Territories shows the Rate of Duty collected upon each Article in those Territories, but does not exhibit the Amount of Duty collected in any of them. It is therefore desirable that this Information should be obtained from the Agent.

The Duty upon Salt in the Saugor Territories is low, being only Four Annas per Maund on Importation and Two Annas on Exportation. The Revenue Board have suggested that the Duty should be raised to Twelve Annas per Maund, and levied only upon Importation, and in this the Governor General in Council is disposed to acquiesce.

From the Receipts arising from this increased Duty on Salt, collected by a strengthened Establishment, his Lordship in Council would be prepared to make ample Compensation to the States of Rewah, Myheer, and Bijeeragogurh for the Loss sustained by them through the Abolition of all Transit Duties in their respective Territories.

His Lordship in Council observes that it must be obvious to the Chiefs of those States that their Subjects would benefit not only by the free Introduction into their Territories from Saugor of all Articles now taxed, except Salt, but that they would also benefit by the more extensive Trade which would eventually pass through their Territories when the Trade should be thus relieved from all Burden.

The Governor General in Council directs that the Agent will first endeavour to ascertain or to form some Estimate approximating to Correctness of the Amount of Transit Duties received by the Three States respectively, and report the Result of his Inquiries to the Government.

The Governor General in Council will then determine what specific Terms should be proposed to the Chiefs of the Three States respectively, which Terms would consist either of the Offer of a fixed Payment rather more than equivalent to their annual Receipts from Transit Duties on an Average of the last Ten Years, or of the Offer to pay over annually to each a Proportion, to be mutually agreed upon, of the future net annual Receipts from the proposed Increase Tax on Salt.

From the Calcutta Gazette, Wednesday, 22d March 1843.

EXTRACT GENERAL ORDERS.

Agra, 13th March 1843.

The Governor General is pleased to direct the immediate and total Abolition of all Duties of Transit in every Part of Scinde which now is or hereafter may be occupied by the Army.

The Navigation of the Indus is free to all Nations.

By order of the Right Honourable the Governor General of India.

(Signed) J. THOMASON,
Officiating Secretary to the Government of India
with the Governor General.

TRANSLATION of a LETTER from NUBAB MAHOMED BHAWUL KHAN BUHADOOR UMBASEE to the Address of the Right Honourable Lord ELLENBOROUGH, GOVERNOR GENERAL of INDIA, dated 17th Mohurrum 1260 Hyree Year, corresponding with 7th February 1844.

(A.C.) I had heard that it was in your Lordship's Contemplation to extend the British Boundary on the Abohur Frontier to the Bank of the River Ghara, and I have now learnt with Pleasure from Mr. R. N. C. Hamilton the same in detail fully and particularly, and consider it highly consistent with true Friendship to assist your Lordship in this Matter. With this View, therefore, I have proposed that my Officers, in concert with the British Functionaries, shall commence a Line of Boundary from the Bank of the River Ghara between the Villages of Gunjbuksh Chistee and Ghonsa Salinika, situated in the Wuttoo District, and drawing it Southward along the existing Boundary separating those Two Villages, and passing it Two English Miles East of Jeegul will end it at and join it to the present Northern Boundary of the Abohur District, and all the Lands and Villages, "Sindh and Chool," populated or deserted, lying to the East of the Line so drawn, shall belong to the British Government, and those, populated or unpopulated, of Choolistan and Sindh, lying to the West of the aforesaid Line, shall belong to me, as heretofore. The Particulars are these: At this Time the Land situated to the East and North-east of the above mentioned Line, *i.e.*, between it and the Mundote Frontier, and included within the present Northern Boundary of Abohur and the River Ghara, together with all the Villages therein, I hereby by this my Writing for ever relinquish, as a free Gift, to the Possession and Dominion of the British Government. I trust that this will be agreeable to your Lordship, and cause you Satisfaction, tending thereby to strengthen more the Foundation of Friendship.

Hoping that your Lordship will ever consider me anxious to hear regarding your good Health, I pray you will continue to write to me regarding the same.

[True Translation.]

(Signed) R. N. C. HAMILTON,
Agent to Governor General.

From the "Calcutta Gazette," Wednesday, 1st November 1843.

NOTIFICATION.

Foreign Department. Fort William, 28th October 1843.

The Right Honourable the Governor General in Council is pleased to direct the Publication of the following Engagement lately entered into with the Nawaub of Bhawulpore regarding the Levy of Duties on Merchandise in Transit through that State.

Regarding the Levy of Duties on Merchandise in Transit through the Bhawulpore State (excepting the Merchants and Mercantile Firms the proper Subjects of the Bhawulpore State), the following Articles have been agreed to between the British and the Bhawulpore Governments.

On Boats freighted with Merchandise going up or down the River through the Bhawulpore Country, the Duties shall be only One Half of the present fixed Rates.

2dly. On Merchandise passing in any Direction by Land no other Duties shall be levied than the following; viz.

	RS.	AS.	PS.
On a Hackery laden with Merchandise - -	2	0	0
On a Camel ditto ditto - - -	1	0	0
On a Mule, Pony, Bullock, or an Ass, ditto -	0	8	0

3dly. Any Merchant having with him a Passport or "Rowannah" according to the Form annexed to this Agreement shall pass safe, unmolested, and without Search by the local Officers on the Road.

4thly. If any Merchant buy or sell the Merchandise at any Place or Town on the Road he will have to pay there the usual local Duties.

5thly. As there exist no Pukka Wells and Caravansaries for the Use of Travellers on the Road from Bhawulpore to Sirsa, the Bhawulpore Government will, throughout its Jurisdiction, at every Stage, prepare Pukka Wells and Caravansaries for the Comfort of Travellers, as well as a Road along that Route, and keep it in order by taking constant Care to keep it in repair.

6thly. This Agreement has been drawn up in accordance with the Friendship subsisting between the Two Governments, and in order that Merchants may satisfactorily and in full Confidence engage in the Trade.

Dated 15th Shabun 1,259, Hijra, corresponding with 11th September 1843, A.D.

(Seal of the Nuwab.)

By Order of the Right Honourable the Governor General of India in Council.

(Signed) W. Edwards,
Officiating Secretary to Government of India.

From the "Calcutta Gazette," Saturday, 17th February 1844.

Notification.

The following Scale of Duties on Merchandise passing to and from Sirsa and Bhawulpore, through the Bikaneer Teritory, that is, between Bhutneer and Anoopghur, having been fixed and determined upon by the Maharaja of Birkaneer, Notice thereof is published for general Information.

	Rs.	As.	Ps.	
On every Hackery laden with Mercantile Goods	1	0	0	
On every Camel ditto ditto -	0	8	0	per Load
On every Mule, Buffaloe, Pony, Bullock, or or other Beast of Burden - -	0	4	0	,,
On every Horse, Camel, or Cattle for Sale -	2 per Cent. upon Value.			

Any unladen Camel, Hackery, Bullock, Pony, &c., going for Goods or returning empty, will pass free and unmolested; but any Merchandise bought or sold in the Bickaneer Territory on the Line of Road, or any Merchant quitting the Bhutneer or the Anoopghur Chowkee, and passing by another Direction, will be subject to pay the usual local Duties. The Goods of Merchants will be protected as usual, and Surraees, Wells, and Tanks will be constructed. A regular Rhad will also be made and kept constantly repaired. The Duties above fixed will be levied at Bhutneer on Goods coming from the East, Delhi, or Sirsa, according to a Pass or Ruwanah to be signed by the British Authorities at Sirsa, and at Anoopghur on Goods coming from the West, Bombao, or Bhawulpoor, according to the Pass to be signed by the British Agent Maatunud (Native Agent) at Bhawulpoor. Any Merchant having no Ruwanah with him signed by the British Authority will be subject to a Search of his Goods, and will be required to pay the Duties according to the above Rates; and any Merchant having with him a Pass signed by the Bikaneer Authorities, after paying the Duties on his Goods, will be liable to no further Molestation or Search by any other of the Keepers of the Chokies throughout the Bikaneer Territory.

By Order of the Right Honourable the Governor General of India.

(Signed) F. Currie,
Secretary to the Government of India
with the Governor General.

Camp Jehanabad, 8th February 1844.

Act No. VI. of 1844.

Passed by the Right Honourable the Governor General of India in Council on the 16th March 1844.

An Act for abolishing the Levy of Transit or Inland Customs Duties, for revising the Duties on Imports and Exports by Sea, and for determining the Price at which Salt shall be sold for Home Consumption within the Territories subject to the Government of Fort St. George.

Rescinding all Regulations of the Madras Code imposing Inland, Transit, and Town Duties.

It is hereby enacted, That from the First Day of April 1844, such Parts of Regulation X. of 1803, Regulation I. of 1812, Regulation III. of 1812, Regulation VI. of 1812, and Regulation III. of 1821, of the Madras Code, and all such Parts of any Regulations of the said Code as prescribe the Levy of Transit or Inland Customs Duties at any Town or Place within the Limits of the Presidency of Fort St. George, shall be repealed.

Rescinding Regulations of the Madras Code imposing Sea Customs Duties, with certain Exceptions.

II. And it is hereby enacted, That Regulation IX. of 1803, with Exception of Sections 55 to 70 both inclusive, Regulation XI. 1803, Regulation XIV. of 1808, Regulation XV. of 1808, with Exception of Section 5, Regulation II. of 1812, with Exception of Sections 15 and 17, Regulation IV. of 1812, and such Parts of Regulation I. of 1813 of the same Code as relate to the Rates of Duty and Drawback on Spirituous Liquors imported or exported by Sea, also Regulation II. of 1816, Regulation II. of 1818, Regulation III. of 1818, Regulation IV. of 1819, and Regulation VII. of 1819, together with the Schedules appended thereunto, excepting in so far as any of these Regulations rescind any former Regulations, either in part or in whole, of the Madras Code, and likewise the Provisions of any kind contained in the foregoing or any other Regulations of the Madras Code for fixing the Amount of Duty to be levied on Goods imported or exported by Sea at any Place within the Limits of the Presidency of Fort St. George, or the Drawback payable on the same, shall be repealed.

Proviso.

III. Provided always, That nothing contained in the Two preceding Sections of this Act shall be construed to prevent the Levy of any Municipal Tax, or of any Toll on any Bridge, Road, Canal, Pier, or Causeway for Repair and Maintenance of the same; or of any Fee for the Erection and Maintenance of Lighthouses.

Duties to be levied on Goods imported by Sea into the Presidency of Fort St. George.

IV. And it is hereby enacted, That Duties of Customs shall be levied on Goods imported by Sea into any Place within the Territories subordinate to the Government of the Presidency of Fort St. George, after the said First Day of April 1844, according to the Rates specified in Schedule A. annexed to this Act, with the Exceptions specified therein, and the Schedule, with the Notes attached thereto, shall be taken to be a Part of this Act.

Duties to be levied on Goods exported by Sea from the Presidency of Fort St. George.

V. And it is hereby further enacted, That Duties of Customs shall be levied upon Country Goods exported by Sea from any Ports of the Presidency of Fort St. George after the said First Day of April 1844, according to the Rates specified in Schedule B. annexed to this Act, with the Exceptions therein specified, and the said Schedule with the Notes attached thereto, shall also be taken to be a Part of this Act.

Duties to be levied on Goods passing by Land into or out of Foreign European Settlements, adjacent to the Presidency of Fort St. George.

VI. And it is hereby enacted, That Duties of Customs shall be levied on Goods passing by Land into or out of Foreign European Settlements, situated on the Line of Coast within the Limits of the Presidency of Fort St. George, at the Rates prescribed in the Schedules of this Act for Goods imported or exported on Foreign Bottoms at any British Port in that Presidency.

The Governor in Council may declare, by Notice in the Gazette, the Territory of Native Chiefs beyond the Jurisdiction of the Courts, to be Foreign.

VII. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Fort St. George to declare, by Notice to be published in the Gazette of that Presidency, that the Territory of any Native Chief not subject to the Jurisdiction of the Courts and Civil Authorities of that Presidency, shall be deemed to be Foreign Territory, and to declare Goods passing into or out of such Territory liable either to the Duty fixed for British or for Foreign Bottoms, as the said Governor in Council may think fit.

Customs Chokees may be established for the Levy of Duties on Goods passing into or out of Foreign Territory.

VIII. And it is hereby enacted, That for the Levy of Duties of Customs as above provided on Goods exported by Land to, or imported by Land from, such Foreign Territories, Customs Chokees may be established at such Places as may be determined by the said Governor in Council, and every Officer at every such Chokee shall have Power to detain Goods passing into or out of any such Foreign

Powers of Officers at such Chokees.

Goods not to be allowed to pass across the Frontier Line without a Certificate of the Duty thereon having been paid in full.

Territory, and to examine and ascertain the Quantities and Kinds thereof; and such Goods shall not be allowed to pass across the Frontier Line out of or into the Territory of the East India Company until the Owner or Person in charge thereof shall produce and deliver a Certificate showing that the Customs Duty leviable thereupon has been paid in full.

The Governor in Council may appoint Officers to collect Duties, and to grant Certificates of Payments.

IX. And it is hereby enacted, That it shall be lawful for the said Governor in Council to appoint such Officers as he may think fit to receive Money on account of Customs Duties, and grant Certificates of the Payment thereof, and that such a Certificate being delivered to any Chokee Officer shall entitle Goods to cross the Frontier into or out of the East India Company's Territories, provided that the Goods correspond in Description with the Specification thereof contained in such Certificate, and that the Certificate show the entire Amount of Duty leviable on those Goods to have been duly paid; and if upon Examination the Goods brought to any Chokee be found not to correspond with the Specification entered in the Certificate presented with the same, the Difference shall be noted on the Face of the Certificate, and if the Payment of Duty certified therein shall not cover the entire amount of Duty leviable on the Goods as ascertained at such Examination, the Goods shall be detained until a further Certificate for the Difference shall be produced.

If Goods be found not to correspond with Certificate, the Difference to be noted on the Face of the Certificate; and if the Duty have not been duly paid, the Goods to be detained until a further Certificate be produced.

The Appointments of Officers to receive Customs Duties on the Frontier to be notified in the Official Gazette.

X. And it is hereby enacted, That the said Governor in Council shall give public Notice, in the Official Gazette of the Presidency of Fort St. George, of the Appointment of every Officer appointed to receive Customs Duties on Goods crossing the Land Frontier of the said Foreign Territories; and the Officers so appointed shall, on Receipt of Money tendered as Customs Duty, be bound to give to any Merchant or other Person applying for the same a Certificate of Payment, and to enter therein the Specification of Goods, with the Values and Description thereof, according to the Statement furnished by the Person so applying, provided only that the proper Duty leviable thereupon, according to the Descriptions and Values stated, be covered by the Payment made.

Officers so appointed bound to grant Certificates on receipt of the proper Duty.

Certificates not to bear Date more than Thirty Days before the Arrival of the Goods.

Proviso.

XI. And it is hereby enacted, that no Certificate shall be received at any Chokee that shall bear Date more than Thirty Days before the Date when the Goods arrive at the Chokee: Provided, however, that any Person who has taken out a Certificate from any authorized Receiver of Customs Duties shall, at any Time within the said Period of Thirty Days, on satisfying such Receiver that such Certificate has not been used, and on delivering up the Original, be entitled to receive a renewed Certificate, with a fresh Date, without further Payment of Duty.

The Governor in Council to notify in Official Gazette by what Routes Goods may cross the Land Frontier.

After which Goods brought by other Routes to be liable to Detention, or Confiscation.

XII. And it is hereby enacted, That it shall be lawful for the said Governor in Council to prescribe, by public Notice in the Official Gazette of the Presidency of Fort St. George, by what Routes Goods shall be allowed to pass into or out of any such Foreign Territory, as is described in Section VI. and VII. of this Act; and after such Notice shall be given Goods which may be brought to any Chokee established on other Routes or Passes than those so prescribed shall, if provided with a Certificate, be sent back; and if not provided with a Certificate shall be detained, and shall be liable to Confiscation by the Collector of Customs, unless the Person in charge thereof shall be able to satisfy the said Collector that his carrying them by that Route was from Ignorance or Accident.

Goods crossing Frontier clandestinely to be confiscated.

XIII. And it is hereby enacted, That Goods which may be passed, or which an Attempt may be made to pass across any Frontier guarded by Chokees between Sunset and Sunrise, or in a clandestine Manner, shall be seized and confiscated.

Penalty for Officer permitting Goods to cross the Frontier without Certificate, or by prohibited Route.

XIV. And it is hereby enacted, That any Chokee Officer who shall permit Goods to pass across the Frontier when not covered by a sufficient Certificate, or who shall permit Goods to pass by any prohibited Route, shall be liable, on Conviction before the Collector of Customs, to Imprisonment for a Term not exceeding Six Months, and to a Fine not exceeding Five hundred Rupees, commutable, if not paid, to Imprisonment for a further Period of Six Months.

Penalty for a Chokee Officer needlessly and vexatiously injuring Goods, or wrongfully detaining them.

XV. And it is hereby enacted, That if any Chokee Officer shall needlessly and vexatiously injure Goods under the Pretence of Examination, or in the Course of his Examination, or shall wrongfully detain Goods for which there shall be produced a sufficient Certificate, such Officer shall, on Conviction before the Collector of Customs, or before any Magistrate or Joint Magistrate, be liable to Imprisonment for a Term not exceeding Six Months, and to Fine

not

not exceeding Five hundred Rupees, commutable, if not paid, to Imprisonment for a further Period of Six Months.

Goods imported by Sea from Foreign European Settlements or Native States declared Foreign, to be liable to Duties leviable on Foreign Bottoms.

XVI. And it is hereby enacted, That all Goods imported by Sea into any Port of the Presidency of Fort St. George from any Foreign European Settlement in India, or from any Native State the Inland Trade of which has been declared by the Governor in Council of the Presidency of Fort St. George under Section VII. of this Act to be subject to the Duties levied on Foreign Bottoms, shall be liable to the same Duties as are imposed by Schedule A. on Imports on Foreign Bottoms.

No dutiable Goods entered in either of the Schedules of this Act to be exempted unless under special Order of Government.

Proviso.

XVII. And it is hereby enacted, That no Goods whatsoever entered in either of the Schedules of this Act as liable to Duty shall be exempted from the Payment of such Duty, or of any Part thereof, except under special Order from the Governor in Council of the Presidency of Fort St. George: Provided always, that it shall and may be lawful for the Collector of Customs, or other Officer in charge of a Custom House, to pass free of Duty any Baggage in actual Use at his Discretion; and if any Person shall apply to have Goods passed as such Baggage, the Collector acting under the Orders of the Government shall determine whether they be Baggage in actual Use, or Goods subject to Duty under the Provisions of this Act.

Proviso under which Goods may be imported Duty free from any other Madras Port.

XVIII. Provided always, That when Goods are imported at any Port of the Presidency of Fort St. George from any other Port in that Presidency, under Certificate that the Export Duty specified in Schedule B. has been duly paid thereon, or that there has been a Re-export and that the Import Duty specified in Schedule A. has been duly paid, the said Goods shall be admitted to free Entry.

Further Proviso under which Credit may be given at any Madras Port for Duties paid at any other British Indian Port.

XIX. Provided also, That when Duties of Customs shall have been paid on any Goods at any Port in any Part of the Territories of the East India Company not subject to the Presidency of Fort St. George, and such Goods shall subsequently be imported at any Port of the Presidency of Fort St. George, Credit shall be given at such last-mentioned Port for the Sum that may be proved by the Production of due Certificates to have been so paid.

The Governor in Council to notify in the Official Gazette the Valuation of Articles liable to ad valorem Duty,

XX. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Fort St. George from Time to Time, by Notice in the Official Gazette of that Presidency, to fix a Value for any Article or Number of Articles liable to ad valorem Duty; and the Value so fixed for such Articles shall, till altered by a similar Notice, be taken to be the Value of such Articles for the Purpose of levying Duty on the same.

When no Value has been fixed or declared, Duty to be levied according to the Market Value.

XXI. And it is hereby enacted, That when Goods liable to Duty, for which a Value has not been fixed by such a Notice as is above directed, or for which a fixed Duty has not been declared by the Schedules annexed to this Act, are brought to any Custom House in the Presidency of Fort St. George for the Purpose of being passed for Importation or Exportation, the Duty leviable on such Goods shall be levied ad valorem; that is to say, according to the Market Value of such Goods at the Place and Time of Importation or Exportation, as the Case may be.

The Market Value, how and by whom to be declared,

Application to be made in Writing for the passing of Goods through the Custom House.

What the Application is to contain.

XXII. And it is hereby enacted, That the Market Value for Assessment of Duties on ad valorem Goods shall be declared by the Owner, Consignee, or Exporter, or by the Agent or Factor for any of these respectively, upon the Face of the Application to be given in by him in Writing for the passing of the Goods through the Custom House; and the Value so declared shall include the Packages or Materials in which the Goods are contained, and the Application shall truly set forth the Name of the Ship in which the Goods have been imported or are to be exported, the Name of the Master of the said Ship, the Colours under which the said Ship sails, the Number, Description, Marks, and Contents of the Packages, and the Country in which the Goods were produced.

Declaration of Market Value to be submitted to Appraising Officer.

The Collector of Customs empowered to purchase undervalued Goods at the Price so declared.

XXIII. And it is hereby enacted, That every such Declaration, when duly signed, shall be submitted to the Officer of Customs appointed to appraise Goods at the Custom House, and if it shall appear to him that the same is correct, he shall countersign it as admitted, but if any Part or the Whole of the Goods shall seem to him to be undervalued in such Declaration, he shall report the same to the Collector of Customs, who shall have Power to take the Goods, or any Part thereof, as purchased for the Government at the Price so declared; and whenever the Collector of Customs shall so take Goods for the Govern-

ment, Payment thereof shall be made to the Consignee or Importer, if the Goods be imported Goods, within Fifteen Days from the Date of the Declaration, the Amount of Import Duty leviable thereon being first deducted, and if the Goods be intended for Exportation the entire Value as declared shall be paid without Deduction on account of Customs Duty.

Payment for the Goods, when and how to be made.

Government to notify in the Official Gazette the Ports for landing and shipping Merchandise, Goods landing at other Ports to be confiscated.

XXIV. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Fort St. George to declare, by public Notice in the Official Gazette of that Presidency, what Places within the same shall be Ports for the Landing and Shipment of Merchandise; and any Goods that may be landed, or which an Attempt may be made to land, at any other Port than such as shall be so declared, shall be seized and confiscated.

Manifests of Cargo to be sent in by Masters of Vessels on Arrival.

XXV. And it is hereby enacted, That when any Vessel shall arrive in any Port of the Presidency of Fort St. George, the Master shall deliver a true Manifest of the Cargo on board, made out according to the Form annexed to this Act and marked C., to the first Person duly empowered to receive such Manifest that may come on board, and if no such Person shall have come on board before the Anchor of the said Vessel is dropped, then the Manifest shall be forwarded to Land on board of the first Boat that leaves the Vessel after dropping Anchor, and if the Port be up a River or at a Distance from the Land first made, then it shall be lawful for the said Governor in Council, by an Order published in the Official Gazette of the Presidency, to fix a Place in any such River or Port beyond which Place it shall not be lawful for any Inward-bound Vessel, except such Country Craft as are described in Sections LIV. and LV. of this Act, to pass until the Master shall have forwarded in such Manner as may be ordered by the said Governor in Council such a Manifest as is required by this Act.

The Governor in Council may appoint Places beyond which no Inward-bound Vessel may pass until the Master have forwarded his Manifest of Cargo.

Excepting certain Country Craft.

Penalty for a Master delivering a Manifest not containing a full and true Specification of Cargo.

XXVI. And it is hereby enacted, That if the Manifest so delivered by the Master shall not contain a full and true Specification of all the Goods imported in the Vessel, the said Master shall be liable to a Fine of One thousand Rupees; and any Goods or Packages that may be found on board in excess of the Manifest so delivered, or differing in Quality or Kind, or in Marks and Numbers, from the Specification contained therein, shall be liable to be seized by any Customs Officer and confiscated, or to be charged with double or such increased Duties as may be determined by the Collector of Customs under the Orders of Government.

Masters of Inward-bound Vessels remaining outside of the Places fixed by the Governor in Council, required to deliver Manifests.

XXVII. And it is hereby enacted, That if any Inward-bound Vessel shall remain outside or below the Place that may be fixed by the said Governor in Council for the first Delivery of Manifests, the Master shall deliver a Manifest as herein-before prescribed to the first Person duly empowered to receive such Manifest that may come on board; and if any Vessel entering a Port for which there is a Custom House established shall lie at anchor therein for the Space of Twenty-four Hours, the Master whereof shall refuse to deliver the said Manifest in the Manner above prescribed, he shall for such Refusal be liable to Fine, not exceeding One thousand Rupees, and no Entry or Port Clearance shall be given for such Vessel until the Fine is paid.

Penalty for the Master of a Vessel refusing to deliver a Manifest.

No Vessel to break Bulk until the Collector of Customs have received Ship's Papers.

XXVIII. And it is hereby enacted, That no Vessel shall be allowed to break Bulk until a Manifest as required by this Act, and another Copy thereof to be presented at the Time of applying for Entry inwards, if so required by the Collector of Customs, shall have been received by the said Collector, or until Order shall have been given by the said Collector for the Discharge of the Cargo; and that the said Collector may further refuse to give such Order if he shall see fit until any Port Clearances, Cocketts, or other Papers known to be granted at the Places from which the Vessel is stated to have come, shall likewise be delivered to him.

Goods moved from or put on board of any Vessel without due Entry in the Custom House, or Permission for Discharge of Cargo, to be seized as contraband.

XXIX. And it is hereby enacted, That no Goods shall be allowed to leave any Vessel or to be put on board thereof until Entry of the Vessel shall have been duly made in the Custom House of the Port, nor until Order shall have been given for discharge of the Cargo thereof, as above provided, and it shall be the Duty of every Customs Officer to seize as contraband any Goods which have been removed or put on board of any Vessel in contravention of the above Provision, or which any Attempt shall have been made to remove from or to put on board of any Vessel in contravention of the above Provision; and after Entry of the Vessel at the Custom House in due Form such Part of the Cargo as may not be declared for Re-exportation in the same Vessel shall be sent to

After Entry in due form, Cargo not declared for Re-exportation may be landed, and Export Cargo laden.

Land

Land, and Export Cargo shall be laden on board according to the Forms and Rules that may be prescribed for the Port by this Act, or by Order of the Governor in Council of the Presidency of Fort St. George; and if an Attempt be made to land or put on board Goods or Merchandise in contravention of the Forms and Rules so prescribed, the Goods shall be liable to Seizure and Confiscation.

Goods liable to Seizure and Confiscation if attempted to be landed or put on board in contravention of this Act.

XXX. And it is hereby enacted, That if Goods entered in the Manifest of a Vessel shall not be found on board that Vessel, or if the Quantity found be short and the Deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House or at such other Place as the Collector of Customs shall have prescribed, the Master shall be liable to a Penalty not exceeding Five hundred Rupees for every missing or deficient Package of unknown Value, and for twice the Amount of Duty chargeable on the Goods deficient and unaccounted for, if the Duty can be ascertained: Provided, however, that nothing herein contained shall be construed to prevent the Collector of Customs from permitting at his Discretion the Master of any Vessel to amend obvious Errors, or to supply Omissions from Accident or Inadvertence by furnishing an amended or supplemental Manifest.

Penalty on Master if Cargo do not correspond with his Manifest, or if Goods sent out of the Vessel be not landed at the prescribed Places.

Provision for the Amendment of obvious Errors in Manifests of Cargo.

XXXI. And it is hereby enacted, That there shall in every Port of the Presidency of Fort St. George be One or more Places appointed for the landing and Shipment of Goods, and Goods shall not be landed at or shipped from any other Place without the special Order in Writing of the Collector of Customs for the Port; and if any Goods be landed or an Attempt be made to land any Goods at any other than the said authorized Places, or if any Goods be shipped or an Attempt be made to ship any Goods from any others than the said authorized Places without such Order, they shall be seized and confiscated.

One or more Places in every Port to be appointed for the Landing and Shipment of Goods.

Goods landing at or shipping from any other Place without special Permission to be confiscated.

XXXII. And it is hereby enacted, That if the Governor in Council shall see fit, for the Security of Customs at any Port, to maintain special Establishments of Boats for the landing and shipping of Merchandise, or to license and register the Cargo Boats plying in any Ports, then after due Notification thereof it shall not be lawful for any Person to convey Goods to or from any Vessel in such Port otherwise than in the Boats so authorized and prescribed, except under special Permit from the Collector of Customs at the Port; and any Goods that may be found on board of other Boats than those so authorized for the Port shall be liable to be seized by an Officer of Customs and shall be liable to Confiscation.

The Governor in Council may license Boats for landing and shipping Merchandise; and after Notification Goods found on any other Boats to be liable to Confiscation.

Excepting under special Permit from the Collector of Customs,

XXXIII. And it is hereby enacted, That when the Governor in Council of the Presidency of Fort St. George shall see fit to maintain at any Port an Establishment of Officers to be sent on board of Vessels to watch their unlading and lading, then, after due Notification shall have been given that such Establishment is so maintained at any Port, the Collector of Customs at that Port shall have Power at his Discretion to send One or more Officers of such Establishment to remain on board of any Vessel in such Port by Night and by Day, until the Vessel shall leave the Port, or it shall be otherwise ordered by the Collector.

After due Notification by Government the Collector of Customs empowered to station Customs Officers on board of any Vessel,

XXXIV. And it is hereby enacted, That any Master of such Vessel at such Port who shall refuse to receive such Officer with One Servant on board, when such Officer shall be so deputed as above provided, or shall not afford such Officer and such Servant suitable Shelter and sleeping Accommodation while on board, and likewise furnish them with a due Allowance of fresh Water if necessary, and with the Means of cooking on board, shall be liable to a Fine not exceeding the Sum of One hundred Rupees for each Day during which such Officer and Servant shall not be received and provided with suitable Shelter and Accommodation.

Penalty for the Master of a Vessel refusing to receive and accommodate such Officer,

XXXV. And it is hereby enacted, That whenever a Collector of Customs shall see cause to direct that any Vessel shall be searched, he shall issue his Warrant or written Order for such Search, addressed to any Officer under his Authority; and upon Production of such Order the Officer bearing it shall be competent to require any Cabins, Lockers, or Bulk-heads to be opened in his Presence, and if they be not opened upon his Requisition to break the same open, and any Goods that may be found concealed, and that shall not be duly accounted for to the Satisfaction of the Collector of Customs, shall be liable to Confiscation; and any Master or Person in charge of a Vessel who shall resist such Officer or refuse to allow the Vessel to be searched when so ordered by the

Collector of Customs may issue Warrant to search any Vessel,

Powers of an Officer bearing such Warrant.

Penalty for any Master of a Vessel resisting Officer with Warrant for Search.

the Collector of Customs, shall be liable upon Conviction for every such Offence to a Fine of One thousand Rupees.

Penalty for a Master removing or putting on board Goods between Sunset and Sunrise, or when the Custom House is closed, without Leave from Collector.

XXXVI. And it is hereby enacted, That every Master of a Vessel who shall remove from such Vessel or put on board thereof any Goods, or cause or suffer any Goods to be removed from thence or put on board thereof between Sunset and Sunrise, or on any Day when the Custom House is closed for Business, without Leave in Writing obtained from the Collector of Customs, shall be punished with a Fine not exceeding Five hundred Rupees.

Export Cargo Boats without Permits not allowed to lie alongside Vessels on which Customs Officers are stationed.

XXXVII. And it is hereby enacted, That no Cargo Boat laden with Goods intended for Exportation by Sea shall make fast to or lie alongside of any Vessel on board of which there shall be a Customs Officer stationed, unless there shall be on board the Boat, or have been received by the said Customs Officer, a Custom House Permit or Order for the Shipment of the Goods, and the Goods on board of any Boat that may so be alongside or be made fast to a Vessel, if such Goods be not covered by a Custom House Pass accompanying them, or previously received by the Customs Officer on board the said Vessel shall be liable to Confiscation.

Goods on such Boats if not covered by a Pass to be liable to Confiscation.

In the Removal of Goods from on board any Vessel, a Boat Note to be sent with each separate Despatch.

XXXVIII. And it is hereby enacted, That when Goods shall be sent from on board of any Vessel having a Customs Officer on board for the Purpose of being landed and passed for Importation, there shall be sent with each Boat Load or other separate Despatch a Boat Note, specifying the Number of Packages, and the Marks and Numbers or other Description thereof, and such Boat Note shall be signed by an Officer of the Vessel, and likewise by the Customs Officer on board; and if any imported Goods be found in a Boat proceeding to Land from such a Vessel without a Boat Note, or if being accompanied by a Boat Note they be found out of the proper Track between the Ship and the proper Place of landing, the Boat containing such Goods may be detained by any Officer of Customs duly authorized by the Collector, and unless the Cause of Deviation be explained to the Satisfaction of the Collector of Customs the Goods shall be liable to Confiscation.

Goods liable to Confiscation if found without a Boat Note, or out of the Track between the Vessel and the proper Place of Landing.

Goods brought to be passed through the Custom House, if not corresponding with the Description in the Application, liable to Confiscation.

XXXIX. And it is hereby enacted, That when Goods shall be brought to be passed through the Custom House, either for Importation or Exportation by Sea, if the Packages in which the same may be contained shall be found not to correspond with the Description of them given in the Application for passing them through the Custom House, or if the Contents thereof be found not to have been correctly described in regard to Sort, Quality, or Quantity, or if any Goods not stated in the Application be found concealed in or mixed up with the specified Articles, all such Packages, with the whole of the Goods contained therein, shall be liable to Confiscation.

Goods liable to Confiscation if removed with fraudulent Intention after landing and before passing through the Custom House.

XL. And it is hereby enacted, That if any Person, after Goods have been landed and before they have been passed through the Custom House, removes or attempts to remove them with the Intention of defrauding the Revenue, the Goods shall be liable to Confiscation unless it shall be proved to the Satisfaction of the Collector of Customs that the Removal was not sanctioned by the Owner or by any Person having an Interest in or Power over the Goods.

Collector of Customs may require Goods in Bulk to be weighed or measured before landing, and levy Duty accordingly.

XLI. And it is hereby enacted, That it shall be lawful for the Collector of Customs, whenever he shall see fit, to require that Goods brought by Sea and stowed in Bulk shall be weighed or measured on board Ship before being sent to Land, and to levy Duty according to the Result of such Weighing or Measurement.

Rescinding C. 2, S. XI. of Reg. I. of 1805 of the Madras Code.

XLII. And it is hereby enacted, That Clause 2, Section XI. of Regulation I. of 1805 of the Madras Code shall be repealed.

Fixing the Price to be paid for Salt within the Presidency of Madras.

XLIII. And it is hereby enacted, That the Price to be paid by the Purchasers of Salt to the Government of the Presidency of Fort St. George for Salt that may be manufactured and sold under the Orders of the Governor in Council for Consumption within the Territories subordinate to the Presidency of Fort St. George shall, subsequent to the Date specified in Section I. of this Act, be One Company's Rupee and Eight Annas for every Maund of 3,200 Tolas Weight of Salt.

The Governor General in Council empowered to grant a Remission of this Price.

XLIV. And it is hereby enacted, That it shall be competent to the Governor General of India in Council to grant a Remission of the Price specified in the last preceding Section of this Act in Cases in which it may appear that the Grant of such Remission is expedient.

XLV. And

Salt having paid the Home Consumption Price may be landed free at any other Madras Port under Certificate.

XLV. And it is hereby enacted, That on Application by the Exporter of any Salt that has paid the full Price fixed to be paid for Salt sold for Home Consumption under the Provisions of Section XLIII. of this Act, a Certificate shall be granted by the Collector of Customs at the Place of Export, under Authority of which Certificate the Quantity of Salt specified therein shall be landed at any other Port of the said Presidency of Fort St. George, and shall be passed from such Port under the proper Passes applicable to the free Passage of Salt into the Interior without the Levy of any further Duty of Customs.

Limited Period allowed for Discharge of Import Cargo of Vessel on which Customs Officer may be stationed.

XLVI. And it is hereby enacted, That when a Customs Officer shall be sent on board of any Vessel to superintend the Delivery of Cargo, Twenty Days, exclusive of Sundays and Holidays, shall be allowed for the Discharge of the Import Cargo of Vessels not exceeding Six hundred Tons Burthen, and Thirty Days, exclusive of Sundays and Holidays, for the Discharge of the Import Cargo of Vessels exceeding that Burthen, and the said Periods shall be calculated from the Day when the Customs Officer first went on board; and if the whole Cargo be not discharged by the Expiration of the above-mentioned Periods, the Master shall be charged with the Wages of such Officer and other Expenses for any further Period that such Officer may be detained on board; and if the Owners, Importers, or Consignees do not bring their Goods to Land within the Periods above fixed, it shall be the Duty of the Master so to do.

Limited Period allowed for discharging Cargo from any Vessel without a Customs Officer on board.

Goods remaining on board after Period allowed, to be landed and warehoused by Order of Collector

XLVII. And it is hereby enacted, That when there shall be no Customs Officer sent aboard Vessels discharging Cargo, it shall be lawful for the Collector of Customs to fix a Period, not being less than Twenty Days, for the Discharge thereof and Clearance of the Vessel inwards; and if any Goods remain on board after the Time so fixed, or after the Time allowed in the last preceding Section of this Act, the Collector may order the same to be landed and warehoused for the Security of the Duties chargeable thereon, and of any Freight and Primage and other Demands that may be due thereon, giving his Receipt to the Master for the same: Provided always, that in all Cases it shall be lawful for the Collector or other Officer in charge of the Custom House, with the Consent of Master of the Vessel, to cause any Packages to be brought on Shore and to be deposited in the Government Warehouses for the Security of the Duties and Charges thereon, although Twenty Days may not have expired from the Entry of such Vessel; and in case any Goods brought to Land from any Vessel be not claimed and cleared from the Custom House within Three Months from the Date of Entry of the Ship in which such Goods were imported, it shall be competent to the Collector to sell the same on account of the Duties and other Charges due thereon, and the Balance remaining, after deducting the said Duties and Charges, shall be held in Deposit and paid to the Owner on Application.

Customs Collector, with Consent of Master of Vessel, may cause any Packages to be deposited in the Government Warehouses.

The Collector empowered to sell Goods if not cleared from Custom House within Period specified.

Limited Period allowed for putting Export Cargo on board of any Vessel.

XLVIII. And it is hereby enacted, That when a Customs Officer shall be sent on board of any Vessel discharging Cargo a further Period of Fifteen Days, Sundays and Holidays excluded, beyond the Twenty Days above specified, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed Six hundred Tons Burthen, and Twenty Days if it exceed that Burthen, when the lading and unlading thereof shall be continuous, and the Master or Commander shall in such Case not be charged with the Wages and Expenses of the Customs Officer on board until after the Expiration of such additional Period; and if a Vessel having discharged its Import Cargo shall be laid up, the Customs Officer on board shall certify that no Goods remain on board except necessary Stores and Articles for Use, and when a Vessel so laid up shall be entered at the Custom House for Receipt of Export Cargo a Customs Officer shall be sent on board, and if the said last-mentioned Officer shall certify that no Goods are on board except as above excepted, Twenty Days, exclusive of Sundays and Holidays, as above, shall be allowed from the Date of such Certificate for the Lading outwards of a Vessel not exceeding Six hundred Tons, and Thirty Days for Vessels exceeding that Burthen, after which Periods respectively the Master shall be charged with the Wages and Expenses of the Customs Officer on board to the Date of the Vessel's sailing from the Port.

Penalty for putting Goods on board a Vessel after Customs Officer's Removal therefrom and before a Customs Officer have again been placed thereon.

XLIX. And it is hereby enacted, That when upon Application from the Master of any Vessel the Customs Officer shall be removed from on board thereof under the Provisions to that Effect contained in the last preceding Section of this Act, if the Master of such Vessel shall, before a Customs Officer have again been placed in such Vessel, put on board of such Vessel, or cause or suffer

suffer to be put on board of such Vessel, any Goods whatever, such Master shall be punished with a Fine not exceeding One thousand Rupees, and the Goods shall be liable to be relanded for Examination at the Expense of the Shippers, upon Requisition to that Effect from the Collector of Customs.

A Port Clearance to be granted to the Master of every Vessel on Certificate of all public Demands against him having been satisfied.

L. And it is hereby enacted, That a Port Clearance shall be granted by the Collector of Customs, or other authorized Officer, to the Master or Commander of every Vessel clearing out from the Ports of the Presidency of Fort St. George, provided such Master or Commander shall have complied with the Terms prescribed by this Act, and with the Rules of the Port concerned, and shall produce a Certificate from the proper Officer or Officers of all Port Charges and public Demands against him of whatever Nature having been duly paid and discharged.

Rules for levying Duty on Goods passed through Custom House for Shipment after Grant of Port Clearance.

LI. And it is hereby enacted, That upon any Goods liable to Duty that may be passed through the Custom House for Shipment, the Application for which shall be presented after Port Clearance shall have been taken out, double of the prescribed Duty shall in all Cases be levied, and if the Goods be free or have already paid Import Duty, or have been imported free under Certificate, Five per Cent. upon the Market Value shall be levied thereon, or if the same be imported Goods entitled to Drawback, the Drawback shall be forfeited, but no separate Duty shall be levied on Drawback Goods.

Cargo of Vessels putting back from Stress of Weather or Damage, and compelled to re-land Cargo, to be taken charge of by Customs Officers, and lodged in such Place as the Collector may direct,

LII. And it is hereby enacted, That when a Vessel having cleared out from any Port shall put back from Stress of Weather, or it shall for any Damage or from other Cause be necessary that the Cargo of a Vessel that has cleared out shall be unshipped or re-landed, a Customs Officer shall be sent to watch the Vessel and take charge of the Cargo during such Re-landing or Removal from on board, and the Goods on board such Vessel shall not be allowed to be transhipped or re-exported free of Duty by reason of the previous Settlement of Duty at the Time of first Export unless the Goods shall be lodged in such Place as shall be allowed by the Collector of Customs, and shall remain while on Land or while on board of any other Vessel under special Charge of the Officers of Customs until the Time of Re-export, and all Charges attending such Custody shall be borne by the Exporter: Provided, however, that in all Cases of Return to Port after Port Clearance on account of Damage or for Stress of Weather, it shall be lawful for the Owner or for the Master to enter the Vessel and land the Cargo under the Rules for the Importation of Goods, and the Export Duty shall in that Case be refunded, and the Amount paid in Drawback be reclaimed; and if Goods on account of which Drawback has been paid be not found on board the Vessel, the Master shall be liable to a Fine not exceeding the entire Value thereof, unless he account for them to the Satisfaction of the Collector of Customs.

Proviso under which the Cargo may be landed as imported Goods and the Export Duty refunded,

Penalty for a Master putting back into Port without Goods on which Drawback has been allowed.

Duty on Goods re-landed before the Lading is complete to be refunded, but not after Grant of Port Clearance.

LIII. And it is hereby enacted, That when Goods shall be re-landed before the Lading of any Vessel is complete and before Port Clearance has been granted, the Duty levied upon such Goods shall be returned to the Exporter, but no Refund shall be made of Duty paid on the Export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, unless the Vessel shall have put back for Stress of Weather or for Damage, and the Goods shall have been re-landed under the Rule contained in the last preceding Section of this Act.

Unless the Vessel have put back for Stress of Weather or Damage.

Penalty on Coasting and Country Craft for contravening such Rules as Governor in Council may lay down for their Regulation,

LIV. And it is hereby enacted, That it shall be lawful for the said Governor in Council to establish Rules for the anchoring of the Coasting and Country Craft of the British Territories, for the Delivery of Manifests of the Cargo of such Vessels, and for the landing of Goods therefrom and shipping of Goods thereon, and that whoever being in charge of any such Craft shall knowingly contravene any such Rule shall be liable to a Fine not exceeding One hundred Rupees for each Offence.

Specification of Native Craft to be treated like Coasting Craft of the British Territories.

LV. And it is hereby enacted, that Pattamars, Dhonies, and other small Craft from the Maldive or Laccadive Islands, or from the Native Ports of Kattywar and Cutch, and of the Travancore and Cochin States, shall be treated in the Ports of the Presidency of Fort St. George like the Coasting Craft of the British Territory, provided that they conform to such special Regulations as to the Place of anchoring and Mode of landing and shipping Goods, as may be made by the Governor in Council for such Vessels in the several Ports of the Presidency of Fort St. George.

LVI. And

LVI. And it is hereby enacted, That no Drawback shall be allowed on Goods shipped on such Native Craft as are described in the last preceding Section of this Act. No Drawback allowed on Goods shipped on such Native Craft.

LVII. And it is hereby enacted, That Goods exported in the same Vessels, if manifested for Re-export, shall not be subject to Import or Export Duty, and if any Goods brought to any Port in any Vessel be transhipped in such Port, they shall in all Cases be subject to the same Duty as if they had been landed and passed through the Custom House for Re-exportation in the Vessel into which they may be transhipped. Goods re-exported in the same Vessel not subject to Duty; Duty to be levied on transhipped Goods as if they had been landed and re-exported.

LVIII. And it is hereby enacted, That no Transhipment shall be made of any Goods except under special Order in Writing from the Collector of Customs of the Port, and that Goods transhipped or attempted to be transhipped without such Order shall be liable to Confiscation. Goods to be liable to Confiscation if transhipped without special Licence from Collector.

LIX. And it is hereby enacted, That an Officer of Customs shall in all Cases be deputed to superintend the Removal of Goods from Vessel to Vessel. Customs Officer to superintend Transhipment.

LX. And it is hereby enacted, That in all Cases in which under this Act Goods are liable to Confiscation, the Collector of Customs of the Place where those Goods may be shall be competent to adjudge such Confiscation. The Collector competent to adjudge Confiscations.

LXI. And it is hereby enacted, That if any Person in charge of a Vessel shall have become liable to any Fine on account of any Act or Omission relating to Customs, the Collector of Customs shall be competent, subject to the Orders of the Governor in Council of the Presidency of Fort St. George, to refuse Port Clearance to such Vessel until the Fine shall be discharged. The Collector may exact Payment of Fines before granting Port Clearance.

LXII. And it is hereby enacted, That it shall be lawful for any Collector of Customs, or other Officer who may be authorized to adjudicate Customs Cases, if he shall decide that a Seizure of Goods made under the Authority of this Act was vexatious and unnecessary, to adjudge Damages to be paid to the Proprietor by the Customs Officer who made such vexatious Seizure, besides ordering the immediate Release of the Goods; and if the Proprietor accept such Damages, no Action shall thereafter lie against the Officer of Customs in any Court of Justice on account of such Seizure; and if such adjudicating Officer shall decide that the Seizure was warranted, but shall deem that the Penalty of Confiscation is unduly severe, it shall be lawful for him to mitigate the same to the Extent of the Levy of double Duty; and if the said Officer shall adjudge Confiscation, it shall further be lawful for him to order that from the Proceeds of the Sale of the Goods a Proportion not exceeding One Half shall be distributed in Rewards amongst such Officers as he shall deem entitled thereto, and in such Proportion as he may direct to each respectively. Empowering Collectors of Customs to decide upon Cases of Seizure, and to adjudge Damages. To mitigate Penalty of Confiscation to the Extent of the Levy of double Duty; and to distribute Part Proceeds of Sale of Confiscated Goods in Rewards among seizing Officers.

LXIII. And it is hereby enacted, That all Officers of Customs shall as heretofore be amenable to the Civil Courts of the Presidency of Fort St. George by Action for Damages on account of any executive Acts done in their official Capacity at the Suit of the Parties injured by such Acts: Provided, however, that no Suit shall lie against a Collector of Customs or other Officer for any judicial Award in a Matter of Customs passed under the preceding Section of this Act. All Officers of Custom amenable to Civil Courts. Proviso.

LXIV. And it is hereby enacted, That whoever intentionally obstructs any Officer in the Exercise of any Powers given by this Act to such Officer, shall be punished with Imprisonment for a Term not exceeding Six Months, or Fine not exceeding One thousand Rupees, or both. Penalty for obstructing Customs Officers in the Exercise of their Powers.

LXV. And it is hereby enacted, That whoever, being an Officer appointed under the Authority of this Act, shall accept, or obtain or attempt to obtain, from any Person any Property as a Consideration for doing or forbearing to do any official Act, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both. Penalty for Customs Officer receiving Consideration for doing or forbearing any official Act.

LXVI. And it is hereby enacted, That whoever, being an Officer appointed under the Authority of this Act, practises or attempts to practise any Fraud for the Purpose of injuring the Customs Revenue, or abets or connives at any such Fraud, or at any Attempt to practise any such Fraud, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both. Penalty for a Customs Officer concerned in defrauding the Customs Revenue.

LXVII. And it is hereby enacted, That whoever, not being an Officer appointed under this Act, or authorized by any Regulation to collect Customs or Penalty for exacting Customs or Duties without Authority as a Customs Officer.

or Duties, shall exact Customs or Duties of any Denomination on any Pretence whatsoever, whether as Principal or Agent, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both, and furthermore shall be liable for such Damages as may be obtained against him, on the Suit of the Party injured, by Action in any of the Civil Courts of the Presidency of Fort St. George.

The Governor in Council may transfer the Powers of Collector of Customs to any other Officer, and may make Rules and appoint Officers to carry this Act into effect, and fix Rates of Wharfage and Rent.

LXVIII. And it is hereby enacted, That it shall be lawful for the Governor in Council of Fort St. George, by an Order in Council, to transfer any of the Powers given to a Collector of Customs by this Act to any other Functionary, and to make any Rules consistent with Law for the carrying of this Act into Effect, and to establish such Wharves and appoint such Officers as he shall think fit, and to fix Rates of Wharfage and of Rent to be paid for Goods deposited or suffered to lie in the Godowns of the Custom House.

SCHEDULE A.

RATES OF DUTY to be charged on Goods imported by Sea into any Port of the Presidency of Fort St. George.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Ditto	Ditto.
3	Grain and Pulse, other than Rice and Paddy	Ditto	Ditto.
4	Rice and Paddy	2 Annas per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if imported otherwise than in Bags 1 Anna per Maund.	4 Annas per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if imported otherwise than in Bags, 2 Annas per Maund.
5	Horses and other living Animals	Free	Free.
6	Ice	Ditto	Ditto.
7	Coal, Coke, Bricks, Chalk, Stones, (Marble and Wrought Stones excepted)	Ditto	Ditto.
8	Books printed in the United Kingdom or in any British Possession	Ditto	3 per Cent.
9	Foreign Books	3 per Cent.	6 per Cent.
10	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession	3 per Cent.	6 per Cent.
11	Ditto ditto, the Produce or Manufacture of any other Place or Country	6 per Cent.	12 per Cent.
12	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession	3 per Cent.	6 per Cent.
13	Metals, ditto ditto, excepting Tin, the Produce or Manufacture of any other Place	6 per Cent.	12 per Cent.
14	Tin, the Produce of any other Place than the United Kingdom or any British Possession	10 per Cent.	20 per Cent.
15	Woollens, the Produce or Manufacture of the United Kingdom or any British Possession	2 per Cent.	4 per Cent.
16	Ditto, the Produce of any other Place or Country	4 per Cent.	8 per Cent.
17	Cotton Wool, not covered by Certificate of the Payment of Export Duty at any other Port of Fort St. George	9 Annas per Maund of 80 Tolas to the Seer.	1 R. 2 As. per Maund of 80 Tolas to the Seer.
18	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom or of any British Possession	3½ per Cent.	7 per Cent.
19	Ditto, the Produce of any other Place	7 per Cent.	14 per Cent.
20	Opium	24 Rs. per Seer of 80 Tolas	24 Rs. per Seer of 80 Tolas.
21	Salt	3 Rs. per Maund of 80 Tolas to the Seer	3 Rs. per Maund of 80 Tolas to the Seer.
22	Alum	10 per Cent.	20 per Cent.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
23	Betel Nut, raw	5 per Cent.	10 per Cent.
24	Betel Nut, boiled	10 per Cent.	20 per Cent.
25	Camphor	10 per Cent.	20 per Cent.
26	Cassia	10 per Cent.	20 per Cent.
27	Cloves	10 per Cent.	20 per Cent.
28	Coffee	7½ per Cent.	15 per Cent.
29	Coral	10 per Cent.	20 per Cent.
30	Nutmegs and Mace	10 per Cent.	20 per Cent.
31	Pepper	10 per Cent.	20 per Cent.
32	Rattans	7½ per Cent.	15 per Cent.
33	Tea	10 per Cent.	20 per Cent.
34	Vermillion	10 per Cent.	20 per Cent.
35	Wines and Liqueurs	10 per Cent.	20 per Cent.
36	Spirits And the Duty on Spirits shall be rateably increased as the Strength exceeds London Proof, and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	9 Annas per Imperial Gallon.	1 R. per Imperial Gallon.
37	Tobacco	10 per Cent.	20 per Cent.
	All Articles not included in the above Enumeration	3½ per Cent.	7 per Cent.

And if the Collector of Customs shall see Reason to doubt whether the Goods liable to a different Rate of Duty according to the Place of their Production come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production, and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, subject always to an Appeal to the Governor in Council of Fort St. George.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, and all Goods of the Growth, Production, or Manufacture of the Continent of India, provided the Re-export be made within Two Years of the Date of Import as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback.

But no Exporter of imported Goods shall be entitled to Drawback unless the Drawback be claimed at the Time of Re-export, nor shall any Payment be made of Drawback unless the Amount claimed be demanded within One Year from the Date of Entry of the Goods for Re-export in the Custom House Register.

SCHEDULE B.

RATES OF DUTY to be charged on Goods exported by Sea from any Port or Place in the Presidency of Fort St. George.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Ditto	Ditto.
3	Books, Maps, and Drawings printed in India	Ditto	Ditto.
4	Horses and living Animals	Ditto	Ditto.
5	Cotton Wool, exported to Europe, the United States of America, or any British Possession in America	Ditto	9 Annas per Maund of 80 Tolas to the Seer.
6	Ditto ditto, exported to Places other than above	9 Annas per Maund of 80 Tolas to the Seer.	1 R. 2 Annas per Maund of 80 Tolas to the Seer.
7	Sugar and Rum, exported to the United Kingdom or to any British Possession, not being a British Possession or Settlement on the Continent of India, including Bombay	Free	3 per Cent.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
8	Sugar and Rum exported to any other Place including any British Possession or Settlement on the Continent of India, including Bombay - -	3 per Cent. - -	6 per Cent.
9	Grain and Pulse of all Sorts, other than Rice and Paddy - - -	1 Anna per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags ½ an Anna per Maund.	2 Annas per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags 1 Anna per Maund.
10	Rice and Paddy - - -	2 Annas per Bag as above, or 1 Anna per Maund -	4 Annas per Bag as above, or 2 Annas per Maund.
11	Indigo - - - - -	3 Rs. per Maund of 80 Tolas to the Seer.	6 Rs. per Maund of 80 Tolas to the Seer.
12	Salt, having paid the Price fixed to be paid on Salt declared for Exportation to Ports or Places not being subordinate to the Presidency of Fort St. George - - - -	Free - - -	Free.
13	Tobacco - - - -	10 per Cent. - -	20 per Cent.
14	Opium, not covered by a Pass -	Prohibited - -	Prohibited.
	All Articles not included in the above Enumeration - - -	3 per Cent. - -	6 per Cent.

And upon the Re-export to Europe, the United States of America, or to any British Possession in America, from Madras or from any other Port of the Presidency of Fort St. George, of Cotton that has been imported under Certificate of the Payment of the Duty specified in this Schedule, provided that the Re-export be made in British Bottoms, within Two Years from the Date of such Certificate, and the Amount be claimed within One Year from the Date of Re-export as per Custom House Registers, the whole Amount of Export Duty levied at the First Place of Export, shall be refunded.

SCHEDULE C.

MANIFEST of GOODS imported per Commander, from , under Colour, viz.

Marks.	Numbers.	Packages.	Quantity.	Weight.	Gallons.	Yards.	Description of Goods.	Invoice Value.	Tariff Value.
A.	1 @ 5	5 Cases	250 Pieces	0	0	3,000	Cambrics - - -		
							Long Cloths, bleached -		
							Long Cloths, unbleached -		
							Madapollams, bleached -		
							Ditto, unbleached - -		
							Plain Muslins - -		

N.B.—Articles generally to be specified, excepting such as Ironmongery, Hardware, Glass Ware, Earthenware, Cutlery, Perfumery, Confectionery, Stationery, and such like. All Articles from Great Britain to be entered according to the English Weight, not Native.

From China in like Manner, in China Weights.

In Imports and Exports of Bullion or Coin, to specify the Sort of which they consist.

Act No. I. of 1838.

Passed by the Honourable the President of the Council of India in Council, on the 3d January 1838.

I. It is hereby enacted, That from the 1st February 1838, all Regulations of the Bombay Code passed before the Year 1827 and now in force, with the Exception of Sections I., II., and III., Regulation VI. 1799, and of Clause 2, Section VII., Regulation IX. 1800, and of Sections XIV., XVII., XX., XXI., and XXV., Regulation I. of 1805, and of the whole of Regulations II. 1810, and VI. 1814, shall be repealed.

II. And it is hereby enacted, That Chapters I., II., IV., VI., VIII., and IX. of Regulation XX. 1827, of the said Code, together with the Appendices A, B, C, E, H, I, J, K, of that Regulation, also Regulation II. 1831, Regulation XIII. 1831, Regulation I. 1832, Regulation IV. 1833, and Regulation IV. 1834, of the said Code, and all such Parts of any Regulations of the said Code as prescribe the Levy of Transit or Inland Customs Duties, or as require the Payment of any Fee whatever on account of any Vessel which may enter any Port in the Territories subject to the Bombay Presidency, and likewise the Provisions of any kind contained in those or in any other Regulations, for fixing the Amount of Duty to be levied on Goods imported or exported by Sea at any Place within the Limits of the Bombay Presidency, or the Drawback payable on the same, shall be repealed. And it is further enacted, That Act No. II. of 1836, shall likewise be repealed, except in so far as it repeals any Regulation of the Bombay Code.

III. Provided always, That nothing contained in the Two preceding Sections of this Act shall be construed to prevent the Levy of any Town Duty, or of any Municipal Tax, or of any Toll on any Bridge, Road, Canal, or Causeway for Repair and Maintenance of the same; or of any Fee for the Erection and Maintenance of Lighthouses.

IV. And it is hereby enacted, That Duties of Customs shall be levied on Goods imported by Sea into any Place in the Territories subordinate to the Government of the Presidency of Bombay after the said 1st February next, according to the Rates specfied in Schedule A. annexed to this Act, and with the Exceptions specified therein, and the said Schedule, with the Notes attached thereto, shall be taken to be a Part of this Act.

V. And it is hereby further enacted, That Duties of Customs shall be levied upon Country Goods exported by Sea from any Ports of the Bombay Presidency after the said 1st Februrary next, according to the Rates specified in Schedule B. annexed to this Act, with the Exceptions therein specified, and the said Schedule, with the Notes attached thereto, shall also be taken to be a Part of this Act.

VI. Provided, however, that the Ships of any European Nation having Firman Privileges in the Port of Surat shall not be subject to further Duties of Import or Export than may be prescribed by their Firmans respectively, anything in the Schedules or in this Act notwithstanding,

VII. And it is hereby enacted, That Duties of Customs shall be levied on Goods passing by Land into or out of Foreign European Settlements, situated on the Line of Coast within the Limits of the Presidency of Bombay, at the Rates prescribed in the Schedules of this Act for Goods imported or exported on Foreign Bottoms at any British Port in that Presidency.

VIII. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay to declare, by Notice to be published in the Gazette of that Presidency, that the Territory of any Native Chief not subject to the Jurisdiction of the Courts and Civil Authorities of that Presidency shall be deemed to be Foreign Territory, and to declare Goods passing into or out of such Territory liable either to the Duty fixed for British or for Foreign Bottoms, as the said Governor in Council may think fit.

IX. And it is hereby enacted, That, for the Levy of Duties of Customs as above provided on Goods exported by Land to or imported by Land from such Foreign Territories, Customs Chokees may be established at such Places as may be determined by the said Governor in Council; and every Officer at every such Chokee shall have Power to detain Goods passing into or out of any such Foreign Territory, and to examine and ascertain the Quantities and kinds

thereof; and such Goods shall not be allowed to pass across the Frontier Line out of or into the Territory of the East India Company until the Owner or Person in charge thereof shall produce and deliver a Certificate showing that the Customs Duty leviable thereupon has been paid in full.

X. And it is hereby enacted, That it shall be lawful for the said Governor in Council to appoint such Officers as he may think fit to receive Money on account of Customs Duties, and grant Certificates of the Payment thereof, and that such a Certificate being delivered to any Chokee Officer shall entitle Goods to cross the Fronter into or out of the East India Company's Territories, provided that the Goods correspond in Description with the Specification thereof contained in such Certificate, and that the Certificate show the entire Amount of Duty leviable on those Goods to have been duly paid; and if upon Examination the Goods brought to any Chokee be found not to correspond with the Specification entered in the Certificate presented with the same, the Difference shall be noted on the Face of the Certificate, and if the Payment of Duty certified therein shall not cover the entire Amount of Duty leviable on the Goods as ascertained at such Examination, the Goods shall be detained until a further Certificate for the Difference shall be produced.

XI. And it is hereby enacted, That the said Governor in Council shall give public Notice in the Official Gazette of the Presidency of Bombay of the Appointment of every Officer appointed to receive Customs Duties on Goods crossing the Land Frontier of the said Foreign Territories, and the Officers so appointed shall, on Receipt of Money tendered as Customs Duty, be bound to give to any Merchant or other Person applying for the same a Certificate of Payment, and to enter therein the Specification of Goods, with the Values and Description thereof according to the Statement furnished by the Person so applying, provided only that the proper Duty leviable thereupon, according to the Descriptions and Values stated, be covered by the Payment made.

XII. And it is hereby enacted, That no Certificate shall be received at any Chokee that shall bear Date more than Thirty Days before the Date when the Goods arrive at the Chokee: Provided, however, that any Person who has taken out a Certificate from any authorized Receiver of Customs Duties shall at any Time within the said Period of Thirty Days, on satisfying such Receiver that such Certificate has not been used, and on delivering up the Original, be entitled to receive a renewed Certificate, with a fresh Date, without further Payment of Duty.

XIII. And it is hereby enacted, That it shall be lawful for the said Governor in Council to prescribe, by public Notice in the Official Gazette of the Presidency of Bombay, by what Routes Goods shall be allowed to pass into or out of any such Foreign Territory, as is described in Sections VII. and VIII. of this Act; and after such Notice shall be given Goods which may be brought to any Chokee established on other Routes or Passes than those so prescribed, shall, if provided with a Certificate, be sent back, and if not provided with a Certificate shall be detained, and shall be liable to Confiscation by the Collector of Customs, unless the Person in charge thereof shall be able to satisfy the said Collector that his carrying them by that Route was from Ignorance or Accident.

XIV. And it is hereby enacted, that Goods which may be passed, or which an Attempt may be made to pass, across any Frontier guarded by Chokees between Sunset and Sunrise, or in a clandestine Manner, shall be seized and confiscated.

XV. And it is hereby enacted, That any Chokee Officer who shall permit Goods to pass across the Frontier when not covered by a sufficient Certificate, or who shall permit Goods to pass by any prohibited Route, shall be liable, on Conviction before the Collector of Customs, to Imprisonment for a Term not exceeding Six Months, and to a Fine not exceeding Five hundred Rupees, commutable, if not paid, to Imprisonment for a further Period of Six Months.

XVI. And it is hereby enacted, That if any Chokee Officer shall needlessly and vexatiously injure Goods under the Pretence of Examination, or in the course of his Examination, or who shall wrongfully detain Goods for which there shall be produced a sufficient Certificate, such Officer shall, on Conviction before the Collector of Customs, or before any Magistrate or joint Magistrate, be liable to Imprisonment for a Term not exceeding Six Months, and to Fine not exceeding Five hundred Rupees, commutable, if not paid, to Imprisonment for a further Period of Six Months.

XVII. And

XVII. And it is hereby enacted, That all Goods imported by Sea into any Port of the Presidency of Bombay from any Foreign European Settlement in India, or from any Native State the Inland Trade of which has been declared by the Governor in Council of the Presidency of Bombay, under Section VIII. of this Regulation, to be subject to the Duties levied on foreign Bottoms, shall be liable to the same Duties as are imposed by Schedule A. on Imports on Foreign Bottoms.

XVIII. And it is hereby enacted, That no Goods whatsoever entered in either of the Schedules of this Act as liable to Duty shall be exempted from the Payment of such Duty or of any Part thereof, except under special Order from the Governor in Council of the Presidency of Bombay: Provided always, that it shall and may be lawful for the Collector of Customs or other Officer in charge of a Custom House to pass free of Duty any Baggage in actual Use at his Discretion; and if any Person shall apply to have Goods passed as such Baggage the Collector, acting under the Orders of the Government, shall determine whether they be Baggage in actual Use or Goods subject to Duty under the Provisions of this Act.

XIX. Provided always, That when Goods are imported at any Port of the Bombay Presidency from any other Port in that Presidency under Certificate that the Export Duty specified in Schedule B. has been duly paid thereon, or that there has been a Re-export, and that the Import Duty specified in Schedule A. has been duly paid, the said Goods shall be admitted to free Entry.

XX. Provided also, That when Duties of Customs shall have been paid on any Goods at any Port in any Part of the Territories of the East India Company not subject to the Presidency of Bombay, and when such Goods shall subsequently be imported at any Port of the Presidency of Bombay, Credit shall be given at such last-mentioned Port for the Sum that may be proved by the Production of due Certificates to have been so paid.

XXI. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay, from Time to Time, by Notice in the Official Gazette of that Presidency, to fix a Value for any Article or Number of Articles liable to ad valorem Duty, and the Value so fixed for such Articles shall, till altered by a similar Notice, be taken to be the Value of such Articles for the Purpose of levying Duty on the same.

XXII. And it is hereby enacted, That when Goods liable to Duty, for which a Value has not been fixed by such a Notice as is above directed, or for which a fixed Duty has not been declared by the Schedules annexed to this Act, are brought to any Custom House in the Presidency of Bombay for the Purpose of being passed for Importation or Exportation, the Duty leviable on such Goods shall be levied ad valorem, that is to say, according to the Market Value of such Goods at the Place and Time of Importation or Exportation, as the Case may be.

XXIII. And it is hereby enacted, That the Market Value for Assessment of Duties on ad valorem Goods shall be declared by the Owner, Consignee, or Exporter, or by the Agent or Factor for any of these respectively, upon the Face of the Application to be given in by him in Writing for the passing of the Goods through the Custom House; and the Value so declared shall include the Packages or Materials in which the Goods are contained, and the Application shall truly set forth the Name of the Ship in which the Goods have been imported or are to be exported, the Name of the Master of the said Ship, the Colours under which the said Ship sails, the Number, Description, Marks, and Contents of the Packages, and the Country in which the Goods were produced.

XXIV. And it is hereby enacted, That every such Declaration, when duly signed, shall be submitted to the Officer of Customs appointed to appraise Goods at the Custom House, and if it shall appear to him that the same is correct he shall countersign it as admitted; but if any Part or the whole of the Goods shall seem to him to be undervalued in such Declaration, he shall report the same to the Collector of Customs, who shall have Power to take the Goods or any Part thereof as purchased for the Government at the Price so declared; and whenever the Collector of Customs shall so take Goods for the Government Payment thereof shall be made to the Consignee or Importer, if the Goods be imported Goods, within Fifteen Days from the Date of the Declaration, the Amount of Import Duty leviable thereon being first deducted, and if the Goods

be intended for Exportation the entire Value as declared shall be paid without Deduction on account of Customs Duty.

XXV. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay to declare, by public Notice in the Official Gazette of that Presidency, what Places within the same shall be Ports for the landing and Shipment of Merchandise; and any Goods that may be landed, or which an Attempt may be made to land, at any other Port than such as shall be so declared, shall be seized and confiscated.

XXVI. And it is hereby enacted, That when any Vessel shall arrive in any Port of the Presidency of Bombay the Master shall deliver a true Manifest of the Cargo on board, made out according to the Form annexed to this Act and marked C., to the first Person duly empowered to receive such Manifest that may come on board; and if no such Person shall have come on board before the Anchor of the said Vessel is dropped, then the Manifest shall be forwarded to Land on board of the first Boat that leaves the Vessel after dropping Anchor, and if the Port be up a River or at a Distance from the Land first made, then it shall be lawful for the said Governor in Council, by an Order, published in the Official Gazette of the Presidency, to fix a Place in any such River or Port beyond which Place it shall not be lawful for any Inward-bound Vessel, except such Country Craft as are described in Sections LI. and LII. of this Act, to pass until the Master shall have forwarded, in such Manner as may be ordered by the said Governor in Council, such a Manifest as is required by this Act.

XXVII. And it is hereby enacted, That if the Manifest so delivered by the Master shall not contain a full and true Specification of all the Goods imported in the Vessel, the said Master shall be liable to a Fine of One thousand Rupees, and any Goods or Packages that may be found on board in excess of the Manifest so delivered, or differing in Quality or Kind, or in Marks and Numbers, from the Specification contained therein, shall be liable to be seized by any Customs Officer and confiscated, or to be charged with such increased Duties as may be determined by the Collector of Customs under the Orders of Government.

XXVIII. And it is hereby enacted, That if any Inward-bound Vessel shall remain outside or below the Place that may be fixed by the said Governor in Council for the first Delivery of Manifests, the Master shall deliver a Manifest as herein-before prescribed to the first Person duly empowered to receive such Manifest that may come on board; and if any Vessel entering a Port for which there is a Custom House established shall lie at Anchor therein for the Space of Twenty-four Hours, the Master whereof shall refuse to deliver the said Manifest in the Manner above prescribed, he shall for such Refusal be liable to Fine not exceeding One thousand Rupees, and no Entry or Port Clearance shall be given for such Vessel until the Fine is paid.

XXIX. And it is hereby enacted, That no Vessel shall be allowed to break Bulk until a Manifest as required by this Act, and another Copy thereof to be presented at the Time of applying for Entry Inwards, if so required by the Collector of Customs, shall have been received by the said Collector, nor until Order shall have been given by the said Collector for the Discharge of the Cargo; and that the said Collector may further refuse to give such Order, if he shall see fit, until any Port Clearances, Cocketts, or other Papers known to be granted at the Places from which the Vessel is stated to have come, shall likewise be delivered to him.

XXX. And it is hereby enacted, That no Goods shall be allowed to leave any Vessel, or to be put on board thereof, until Entry of the Vessel shall have been duly made in the Custom House of the Port, and until Order shall have been given for Discharge of the Cargo thereof as above provided; and it shall be the Duty of every Customs Officer to seize as contraband any Goods which have been removed or put on board of any Vessel in contravention of the above Provision, or which any Attempt shall have been made to remove from or to put on board of any Vessel in contravention of the above Provision; and after Entry of the Vessel at the Custom House in due Form, such Part of the Cargo as may not be declared for Re-exportation in the same Vessel shall be sent to Land, and Export Cargo shall be laden on board according to the Forms and Rules that may be prescribed for the Port by this Act, or by Order of the Governor in Council of the Presidency of Bombay, and if an Attempt be made

to

to land or put on board Goods or Merchandise in contravention of the Forms and Rules so prescribed, the Goods shall be liable to Seizure and Confiscation.

XXXI. And it is hereby enacted, That if Goods entered in the Manifest of a Vessel shall not be found on board that Vessel, or if the Quantity found be short and the Deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House or at such other Place as the Collector of Customs shall have prescribed, the Master shall be liable to a Penalty not exceeding Five hundred Rupees for every missing or deficient Package of unknown Value, and for twice the Amount of Duty chargeable on the Goods deficient and unaccounted for, if the Duty can be ascertained; provided, however, that nothing herein contained shall be construed to prevent the Collector of Customs from permitting, at his Discretion, the Master of any Vessel to amend obvious Errors or to supply Omissions from Accident or Inadvertence by furnishing an amended or supplemental Manifest.

XXXII. And it is hereby enacted, That there shall in every Port of the Bombay Presidency be One or more Places appointed for the landing and Shipment of Goods, and Goods shall not be landed at any other Place without the special Order in Writing of the Collector of Customs for the Port, and if any Goods be landed, or an Attempt be made to land any Goods at any other than the said said authorized Places without such Order, they shall be seized and confiscated.

XXXIII. And it is hereby enacted, That if the Governor in Council shall see fit, for the Security of Customs at any Port, to maintain special Establishments of Boats for the landing and shipping of Merchandise, or to license and register the Cargo Boats plying in any Ports, then, after due Notification thereof, it shall not be lawful for any Person to convey Goods to or from any Vessel in such Port otherwise than in the Boats so authorized and prescribed, except under special Permit from the Collector of Customs at the Port, and any Goods that may be found on board of other Boats than those so authorized for the Port shall be liable to be seized by any Officer of Customs, and shall be liable to Confiscation.

XXXIV. And it is hereby enacted, That when the Governor in Council of the Presidency of Bombay shall see fit to maintain at any Port an Establishment of Officers to be sent on board of Vessels to watch their unlading and lading, then after due Notification shall have been given that such Establishment is so maintained at any Port, the Collector of Customs at that Port shall have Power at his Discretion to send One or more Officers of such Establishment to remain on board of any Vessel in such Port by Night and by Day until the Vessel shall leave the Port or it shall be otherwise ordered by the Collector.

XXXV. And it is hereby enacted, That any Master of such Vessel at such Port who shall refuse to receive such Officer with One Servant on board, when such Officer shall be so deputed as above provided, or shall not afford such Officer and such Servant suitable Shelter and sleeping Accommodation while on board, and likewise furnish them with a due Allowance of fresh Water, if necessary, and with the Means of cooking on board, shall be liable to Fine, not exceeding the Sum of One hundred Rupees for each Day during which such Officer and Servant shall not be received and provided with suitable Shelter and Accommodation.

XXXVI. And it is hereby enacted, That whenever a Collector of Customs shall see Cause to direct that any Vessel shall be searched he shall issue his Warrant or written Order for such Search addressed to any Officer under his Authority, and upon Production of such Order the Officer bearing it shall be competent to require any Cabins, Lockers, or Bulk-heads to be opened in his Presence, and if they be not opened upon his Requisition to break the same open, and any Goods that may be found concealed and that shall not be duly accounted for to the Satisfaction of the Collector of Customs shall be liable to Confiscation; and any Master or Person in charge of a Vessel who shall resist such Officer or refuse to allow the Vessel to be searched when so ordered by the Collector of Customs, shall be liable upon Conviction for every such Offence to a Fine of One thousand Rupees.

XXXVII. And it is hereby enacted, That every Master of a Vessel who shall remove from such Vessel or put on board thereof any Goods, or cause or suffer any Goods to be removed from thence or put on board thereof, between

Sunset and Sunrise, or on any Day when the Custom House is closed for Business, without Leave in Writing obtained from the Collector of Customs, shall be punished with a Fine not exceeding Five hundred Rupees.

XXXVIII. And it is hereby enacted, That no Cargo Boat laden with Goods intended for Exportation by Sea shall make fast to or lie alongside of any Vessel on board of which there shall be a Customs Officer stationed, unless there shall be on board the Boat, or have been received by the said Customs Officer, a Custom House Permit or Order for the Shipment of the Goods; and the Goods on board of any Boat that may so be alongside or be made fast to a Vessel, if such Goods be not covered by a Custom House Pass accompanying them, or previously received by the Customs Officer on board the said Vessel, shall be liable to Confiscation.

XXXIX. And it is hereby enacted, That when Goods shall be sent from on board of any Vessel, having a Customs Officer on board, for the Purpose of being landed and passed for Importation, there shall be sent with each Boat Load or other separate Despatch a Boat Note, specifying the Number of Packages, and the Marks and Numbers or other Description thereof, and such Boat Note shall be signed by an Officer of the Vessel, and likewise by the Customs Officer on board, and if any imported Goods be found in a Boat proceeding to land from such Vessel without a Boat Note, or if being accompanied by a Boat Note they be found out of the proper Track between the Ship and the proper Place of landing, the Boat containing such Goods may be detained by any Officer of Customs duly authorized by the Collector, and unless the Cause of Deviation be explained to the Satisfaction of the Collector of Customs, the Goods shall be liable to Confiscation.

XL. And it is hereby enacted, That when Goods shall be brought to be passed through the Custom House, either for Importation or Exportation by Sea, if the Packages in which the same may be contained shall be found not to correspond with the Description of them given in the Application for passing them through the Custom House, or if the Contents thereof be found not to have been correctly described in regard to Sort, Quality, or Quantity, or if any Goods not stated in the Application be found concealed in or mixed up with the specified Articles, all such Packages, with the whole of the Goods contained therein, shall be liable to Confiscation.

XLI. And it is hereby enacted, That if any Person, after Goods have been landed and before they have been passed through the Custom House, removes or attempts to remove them with the Intention of defrauding the Revenue, the Goods shall be liable to Confiscation, unless it shall be proved to the Satisfaction of the Collector of Customs that the Removal was not sanctioned by the Owner or by any Person having an Interest in or Power over the Goods.

XLII. And it is hereby enacted, That it shall be lawful for the Collector of Customs, whenever he shall see fit, to require that Goods brought by Sea and stowed in Bulk shall be weighed or measured on board Ship before being sent to Land, and to levy Duty according to the result of such weighing or Measurement.

XLIII. And it is hereby enacted, That on Application by the Exporter of any Salt that has paid the Excise Duty fixed by Act No. XXVII. of 1837, a Certificate shall be granted by the Collector of Customs at the Place of Export, under Authority of which Certificate the Quantity of Salt specified therein shall be landed at any other Port of the said Presidency of Bombay, and shall be passed from such Port into the Interior without the Levy of any further Duty either of Excise or of Customs.

XLIV. And it is hereby enacted, That when a Customs Officer shall be sent on board of any Vessel to superintend the Delivery of Cargo, Twenty Days, exclusive of Sundays and Holidays, shall be allowed for the Discharge of the Import Cargo of Vessels not exceeding Six hundred Tons Burthen, and Thirty Days, exclusive of Sundays and Holidays, for the Discharge of the Import Cargo of Vessels exceeding that Burthen, and the said Periods shall be calculated from the Day when the Customs Officer first went on board; and if the whole Cargo be not discharged by the Expiration of the above-mentioned Periods, the Master shall be charged with the Wages of such Officer, and other Expenses for any further Period that such Officer may be detained on board; and if the Owners, Importers, or Consignees do not bring their Goods to Land within the Periods above fixed, it shall be the Duty of the Master so to do.

XLV. And

XLV. And it is hereby enacted, That when there shall be no Customs Officer sent aboard Vessels discharging Cargo, it shall be lawful for the Collector of Customs to fix a Period, not being less than Twenty Days, for the Discharge thereof and Clearance of the Vessel Inwards; and if any Goods remain on board after the Time so fixed, or after the Time allowed in the last preceding Section of this Act, the Collector may order the same to be landed and warehoused for the Security of the Duties chargeable thereon, and of any Freight and Primage and other Demands that may be due thereon, giving his Receipt to the Master for the same: Provided always, that in all Cases it shall be lawful for the Collector or other Officer in charge of the Custom House, with the Consent of Master of the Vessel, to cause any Packages to be brought on shore and to be deposited in the Government Warehouses for the Security of the Duties and Charges thereon, although Twenty Days may not have expired from the Entry of such Vessel; and in case any Goods brought to Land from any Vessel be not claimed and cleared from the Custom House within Three Months from the Date of Entry of the Ship in which such Goods were imported, it shall be competent to the Collector to sell the same on account of the Duties and other Charges due thereon; and the Balance remaining, after deducting the said Duties and Charges, shall be held in deposit and paid to the Owner on Application.

XLVI. And it is hereby enacted, That when a Customs Officer shall be sent on board of any Vessel discharging Cargo, a further Period of Fifteen Days, Sundays and Holidays excluded, beyond the Twenty Days above specified, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed Six hundred Tons Burthen, and Twenty Days if it exceed that Burthen, when the lading and unlading thereof shall be continuous, and the Master or Commander shall in such Case not be charged with the Wages and Expenses of the Customs Officer on board until after the Expiration of such additional Period; and if a Vessel having discharged its Import Cargo shall be laid up, the Customs Officer on board shall certify that no Goods remain on board except necessary Stores and Articles for use, and when a Vessel so laid up shall be entered at the Custom House for Receipt of Export Cargo a Customs Officer shall be sent on board, and if the said last-mentioned Officer shall certify that no Goods are on board, except as above excepted, Twenty Days, exclusive of Sundays and Holidays, as above, shall be allowed from the Date of such Certificate for the lading Outwards of a Vessel, not exceeding Six hundred Tons, and Thirty Days for Vessels exceeding that Burthen, after which Periods respectively the Master shall be charged with the Wages and Expenses of the Customs Officer on board to the Date of the Vessel's sailing from the Port.

XLVII. And it is hereby enacted, That when upon Application from the Master of any Vessel the Customs Officer shall be removed from on board thereof under the Provisions to that Effect contained in the last preceding Section of this Act, if the Master of such Vessel shall, before a Customs Officer have again been placed in such Vessel, put on board of such Vessel, or cause or suffer to be put on board of such Vessel, any Goods whatever, such Master shall be punished with a Fine not exceeding One thousand Rupees, and the Goods shall be liable to be relanded for Examination at the Expense of the Shippers, upon Requisition to that Effect from the Collector of Customs.

XLVIII. And it is hereby enacted, That upon any Goods liable to Duty that may be passed through the Custom House for Shipment, the Application for which shall be presented after Port Clearance shall have been taken out, double of the prescribed Duty shall in all Cases be levied, and if the Goods be free or have already paid Import Duty, or have been imported free under Certificate, Five per Cent. upon the Market Value shall be levied thereon, or if the same be imported Goods entitled to Drawback, the Drawback shall be forfeited, but no separate Duty shall be levied on Drawback Goods.

XLIX. And it is hereby enacted, That when a Vessel having cleared from any Port shall put back from Stress of Weather, or it shall for any Damage or from other Cause be necessary that the Cargo of a Vessel that has cleared out shall be unshipped or re-landed, a Customs Officer shall be sent to watch the Vessel and take Charge of the Cargo during such re-landing or Removal from on board, and the Goods on board such Vessel shall not be allowed to be transshipped or re-exported free of Duty by reason of the previous Settlement of Duty at the Time of first Export unless the Goods shall be lodged in such Place

as shall be allowed by the Collector of Customs, and shall remain while on Land or while on board of any other Vessel under special Charge of the Officers of Customs until the Time of Re-export, and all Charges attending such Custody shall be borne by the Exporter; provided, however, that in all Cases of Return to Port after Port Clearance, on account of Damage or for Stress of Weather, it shall be lawful for the Owner or for the Master to enter the Vessel and land the Cargo under the Rules for the Importation of Goods, and the Export Duty shall in that Case be refunded and the Amount paid in Drawback be reclaimed, and if Goods on account of which Drawback has been paid be not found on board the Vessel, the Master shall be liable to a Fine not exceeding the entire Value thereof, unless he account for them to the Satisfaction of the Collector of Customs.

L. And it is hereby enacted, That when Goods shall be re-landed before the lading of any Vessel is complete, and before Port Clearance has been granted, the Duty levied upon such Goods shall be returned to the Exporter, but no Refund shall be made of Duty paid on the Export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, unless the Vessel shall have put back for Stress of Weather or for Damage, and the Goods shall have been re-landed under the Rule contained in the last preceding Section of this Act.

LI. And it is hereby enacted, That it shall be lawful for the said Governor in Council to establish Rules for the Anchoring of the Coasting and Country Craft of the British Territories, for the Delivery of Manifests of the Cargo of such Vessels, and for the landing of Goods therefrom, and shipping of Goods therein, and that whoever being in charge of any such Craft shall knowingly contravene any such Rule shall be liable to a Fine not exceeding One hundred Rupees for each Offence.

LII. And it is hereby enacted, That Pattamars, Dhonies, Botellos, and other small Craft from the Maldive or Laccadive Islands, or from the Native Ports of Kattywar, Cutch, and Scinde, shall be treated in the Ports of the Bombay Presidency like the Coasting Craft of the British Territory, provided that they conform to such special Regulations as to the Place of anchoring and Mode of landing and shipping Goods as may be made by the Governor in Council of Bombay for such Vessels in the several Ports of the Bombay Presidency.

LIII. And it is hereby enacted, That no Drawback shall be allowed on Goods shipped on such Native Craft as are described in the last preceding Section of this Act.

LIV. And it is hereby enacted, That Goods exported in the same Vessels, if manifested for Re-export, shall not be subject to Import or Export Duty, and if any Goods brought to any Port in any Vessel be transhipped in such Port, they shall in all Cases be subject to the same Duty as if they had been landed and passed through the Custom House for Re-exportation in the Vessel into which they may be transhipped.

LV. And it is hereby enacted, That no Transhipment shall be made of any Goods except under special Order in Writing from the Collector of Customs of the Port, and an Officer of Customs shall in all Cases be deputed to superintend the Removal of the Goods from Vessel to Vessel.

LVI. And it is hereby enacted, That at every Port subordinate to the Bombay Presidency, the Port of Bombay excepted, an Anchorage Fee shall be levied once at each Port according to the Burthen on all Country Craft above the Burthen of (100) One hundred Maunds, at the Rates herein-under specified.

						Fee. R.	A.
Above 10 Candies (equal to 100 Maunds)			Not exceeding 20 Candies (equal to 200 Indian Maunds)			1	0
„ 20	„	-	„ 40	„	- -	1	8
„ 40	„	-	„ 60	„	- -	2	0
„ 60	„	-	„ 80	„	- -	2	8
„ 80	„	-	„ 100	„	- -	3	0
„ 100	„	-	„ 150	„	- -	3	8
„ 150	„	-	„ 200	„	- -	4	0
„ 200	„	-	„ 250	„	- -	4	8
„ 250	„	-	„ 300	„	- -	5	0
„ 300	„	-	„ 350	„	- -	5	8
„ 350	„	-	„ 400 and upwards		- -	6	0

LVII. And

LVII. And it is hereby enacted, That in all Cases in which under this Act Goods are liable to Confiscation, the Collector of Customs of the Place where those Goods may be shall be competent to adjudge such Confiscation.

LVIII. And it is hereby enacted, That if any Person in charge of a Vessel shall have become liable to any Fine on account of any Act or Omission relating to Customs, the Collector of Customs shall be competent, subject to the Orders of the Governor in Council of the Presidency of Bombay, to refuse Port Clearance to such Vessel until the Fine shall be discharged.

LIX. And it is hereby enacted, That it shall be lawful for any Collector of Customs, or other Officer who may be authorized to adjudicate Customs Cases, if he shall decide that a Seizure of Goods made under the Authority of this Act was vexatious and unnecessary, to adjudge Damages to be paid to the Proprietor by the Customs Officer who made such vexatious Seizure, besides ordering the immediate Release of the Goods, and if the Proprietor accept such Damages, no Action shall thereafter lie against the Officer of Customs in any Court of Justice on account of such Seizure; and if such adjudicating Officer shall decide that the Seizure was warranted, but shall deem that the Penalty of Confiscation is unduly severe, it shall be lawful for him to mitigate the same to the Extent of the Levy of double Duty; and if the said Officer shall adjudge Confiscation, it shall further be lawful for him to order that from the Proceeds of the Sale of the Goods a Proportion not exceeding One Half shall be distributed in Rewards amongst such Officers as he shall deem entitled thereto, and in such Proportion as he may direct to each respectively.

LX. And it is hereby enacted, That all Officers of Customs shall as heretofore be amenable to the Civil Courts of the Presidency or Island of Bombay by Action for Damages on account of any Executive Acts done in their Official Capacity at the Suit of the Parties injured by such Acts; provided, however, that no Suit shall lie against a Collector of Customs or other Officer for any judicial Award in a Matter of Customs passed under the preceding Section of this Act.

LXI. And it is hereby enacted, That whoever intentionally obstructs any Officer in the Exercise of any Powers given by this Act to such Officer, shall be punished with Imprisonment for a Term not exceeding Six Months, or Fine not exceeding One thousand Rupees, or both.

LXII. And it is hereby enacted, That whoever, being an Officer appointed under the Authority of this Act, shall accept, or obtain or attempt to obtain, from any Person any Property as a Consideration for doing or forbearing to do any official Act, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both.

LXIII. And it is hereby enacted, That whoever, being an Officer appointed under the Authority of this Act, practises or attempts to practise any Fraud for the Purpose of injuring the Customs Revenue, or abets or connives at any such Fraud, or at any Attempt to practise any such Fraud, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both.

LXIV. And it is hereby enacted, That it shall be lawful for the Governor in Council of Bombay, by an Order in Council, to transfer any of the Powers given to a Collector of Customs by this Act to any other Functionary, and to make any Rules consistent with Law for the carrying of this Act into effect, and to establish such Bunders and appoint such Officers as he shall think fit, and to fix Rates of Wharfage and of Rent to be paid for Goods deposited or suffered to lie in the Godowns of the Custom House.

SCHEDULE A.

RATES of DUTY to be charged on Goods imported by Sea into any Port of the Presidency of Bombay.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Ditto	Ditto.
3	Grain and Pulse	Ditto	Ditto.
4	Horses and other living Animals	Ditto	Ditto.
5	Ice	Ditto	Ditto.
6	Coal, Coke, Bricks, Chalk, Stones, (Marble and Wrought Stones excepted)	Ditto	Ditto.
7	Books printed in the United Kingdom or in any British Possession	Ditto	3 per Cent.
8	Foreign Books	3 per Cent.	6 per Cent.
9	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession	3 per Cent.	6 per Cent.
10	Ditto ditto, the Produce or Manufacture of any other Place or Country	6 per Cent.	12 per Cent.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession	3 per Cent.	6 per Cent.
12	Metals, ditto ditto, excepting Tin, the Produce or Manufacture of any other Place	6 per Cent.	12 per Cent.
13	Tin, the Produce of any other Place than the United Kingdom or any British Possession	10 per Cent.	20 per Cent.
14	Woollens, the Produce or Manufacture of the United Kingdom or any British Possession	2 per Cent.	4 per Cent.
15	Ditto, the Produce of any other Place or Country	4 per Cent.	8 per Cent.
16	Cotton Wool, not covered by Certificate of the Payment of Export Duty at any other Port of Bombay	9 As. per Maund of 80 Tolas to the Seer.	1 R. 2 As. per Md. of 80 Tolas to the Seer.
17	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom, or of any British Possession	3½ per Cent.	7 per Cent.
18	Ditto, the Produce of any other Place	7 per Cent.	14 per Cent.
19	Opium, covered by a Pass	Free	Free.
20	Ditto, not covered by a Pass	24 Rs. per Seer of 80 Tolas.	24 Rs. per Seer of 80 Tolas.
21	Salt, not covered by a Pass	8 As. per Maund of 80 Tolas per Seer.	8 As. per Maund of 80 Tolas per Seer.
22	Alum	10 per Cent.	20 per Cent.
23	Camphor	10 per Cent.	20 per Cent.
24	Cassia	10 per Cent.	20 per Cent.
25	Cloves	10 per Cent.	20 per Cent.
26	Coffee	7½ per Cent.	15 per Cent.
27	Coral	10 per Cent.	20 per Cent.
28	Nutmegs and Mace	10 per Cent.	20 per Cent.
29	Pepper	10 per Cent.	20 per Cent.
30	Rattans	7½ per Cent.	15 per Cent.
31	Tea	10 per Cent.	20 per Cent.
32	Vermillion	10 per Cent.	20 per Cent.
33	Wines and Liqueurs	10 per Cent.	20 per Cent.
34	Spirits, consolidated Duty, including any Duties levied heretofore through the Police And the Duty on Spirits shall be rateably increased as the Strength exceeds London Proof, and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	9 Annas per Imperial Gallon.	1 Rupee per Imperial Gallon.
35	Tobacco Which Duty shall be the minimum Customs Duty levied on raw Tobacco and all Preparations thereof in all the Ports of the Bombay Presidency; but if at the Rate of 5 per Cent. on the actual Value, a higher Duty than 1 Rupee	1 R. 8 As. per Maund of 80 Tolas per Seer.	1 R. 8 As. per Maund of 80 Tolas per Seer.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
	8 Annas per Maund should be leviable on any Preparation of Tobacco, the Duty shall be levied ad valorem at that Rate if imported on British Bottoms, and at 10 per Cent. on Foreign Bottoms. And the Customs Duty laid upon Tobacco shall be allowed in settling for the special Duty levied on the Import of this Article into the Island of Bombay, which special Duty shall be levied at the Rate of 9 Rupees for the Indian Maund.		
36	All Articles not included in the above Enumeration - - -	3½ per Cent. - -	7 per Cent.

And if the Collector of Customs shall see reason to doubt whether the Goods liable to a different Rate of Duty according to the Place of their Production come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production, and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, subject always to an Appeal to the Governor in Council at Bombay.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, and all Goods of the Growth, Production, or Manufacture of the Continent of India, provided the Re-export be made within Two Years of the Date of Import as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback.

But no Exporter of imported Goods shall be entitled to Drawback unless the Drawback be claimed at the Time of Re-export, nor shall any Payment be made of Drawback unless the Amount claimed be demanded within One Year from the Date of Entry of the Goods for Re-export in the Custom House Registers.

SCHEDULE B.

RATES of DUTY to be charged on Goods exported by Sea from any Port or Place in the Presidency of Bombay.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and Coin - - -	Free - - -	Free.
2	Precious Stones and Pearls - -	Ditto - - -	Ditto.
3	Books, Maps, and Drawings printed in India - - - -	Ditto - - -	Ditto.
4	Horses and living Animals - -	Ditto - - -	Ditto.
5	Opium, covered by a Pass - -	Ditto - - -	Ditto.
6	Ditto, not covered by a Pass - -	Prohibited - -	Prohibited.
7	Cotton Wool exported to Europe, the United States of America, or any British Possession in America -	Free - - -	9 As. per Maund of 80 Tolas to the Seer.
8	Ditto ditto exported to Places other than above - - - - -	9 As. per Maund of 80 Tolas per Seer.	1 R. 2 As. per Md. of 80 Tolas to the Seer.
9	Salt, having paid the Excise of 8 Annas a Maund - - -	Free - - -	Free.
10	Tobacco - - - - -	1 R. 8 As. per Md. of 80 Tolas to the Seer.	1 R. 8 As. per Md. of 80 Tolas per Seer.
11	All Country Articles not enumerated or named above - - - - -	3 per Cent. - -	6 per Cent.

And upon the Re-export to Europe, the United States of America, or to any British Possession in America, or from any other Port of the Bombay Presidency, of Cotton that has been imported under Certificate of the Payment of the Duty specified in this Schedule, provided that the Re-export be made in British Bottoms within Two Years from the Date of such Certificate, and the Amount be claimed within One Year from the Date of Re-export as per Custom House Registers, the whole Amount of Export Duty levied at the First Place of Export shall be refunded.

SCHEDULE C.

MANIFEST of Goods imported per from , under Colours, viz. Commander,

Marks.	Numbers.	Packages.	Quantity.	Weight.	Gallons.	Yards.	Description of Goods.	Invoice Value.	Tariff Value.	
A.	@ 5	5 Cases	250 Pieces			3,000	Cambrics - - - Long Cloths, bleached - Long Cloths, unbleached - Madapollams, bleached - Ditto, unbleached - - Plain Muslins - -			*

N.B.—Articles generally to be specified, excepting such as Ironmongery, Hardware, Glass Ware, Earthenware, Cutlery, Perfumery, Confectionery, Stationery, and such like.

All Articles from Great Britain to be entered according to the English Weight, not Native.

From China, in like Manner, in China Weights.

In Imports and Exports of Bullion or Coin, to specify the Sort of which they consist.

ACT No. XIX. of 1844.

Passed by the GOVERNOR GENERAL of INDIA in COUNCIL on the 14th September 1844.

An Act for abolishing Town Duties and Mookauts, and all Taxes upon Trades and Professions within the Presidency of Bombay.

IT is hereby enacted, That from the 1st Day of October 1844 all Town Duties, Kusub Veeras, Mohturfas, Ballootee Taxes and Cesses of every Kind on Trades or Professions under whatsoever Name levied within the Presidency of Bombay, and not forming a Part of the Land Revenue, shall be abolished.

BENGAL.

STATEMENT of CHARGES incurred by Government owing to the Enforcement of the Resumption Laws, since the passing of Reg. III. of 1828 down to the End of the Official Year 1847-48.

Divisions.	Districts.	Salaries and Personal Allowances of Officers employed in the Resumption and Settlement Duties, including Deputation Allowances.	Establishment of Resumption and Settlement Officers.	Contingencies, including temporary Establishment and Refunds of Revenue realized from resumed Lands.	Law Charges.	Compensation to Parties.	Total.
Patna	Patna	5,35,689 8 6	1,37,731 9 0	1,77,396 8 7	10,409 15 3	2,49,257 11 6	11,10,485 4 10
	Behar	4,66,023 10 11	77,391 6 5	2,43,523 12 0	4,769 13 6	1,60,026 7 3	9,51,735 2 1
	Sarun	1,23,084 5 5	32,575 13 4	1,46,115 10 8	13,133 10 2	39,754 9 8	3,54,664 1 3
	Shahabad	49,151 14 10	25,997 3 1	23,324 8 11	1,162 6 3	37,096 8 2	1,81,732 9 3
	Total	12,18,949 7 8	2,73,695 15 10	5,90,360 8 2	29,475 13 2	4,86,135 4 7	25,98,617 1 5
Bhaugulpore	Bhaugulpore	2,81,420 15 9	44,701 2 6	1,17,862 7 9	5,406 8 8	2,909 11 8	4,52,300 14 4
	Purneah	2,49,446 14 10	34,046 0 4	63,104 6 8	6,143 4 2	- - -	3,52,740 10 0
	Monghyr	1,27,695 2 0	10,210 7 6	1,23,703 1 11	4,074 3 11	1,26,696 4 0	3,95,352 3 4
	Tirhoot	2,96,857 8 2	51,012 9 3	1,00,312 9 1	13,373 15 3	54,689 4 8	5,16,245 14 5
	Dinagepore	54,914 0 8	24,061 6 4	36,398 5 0	1,557 15 7	- - -	1,16,931 11 7
	Maldah	47,929 0 2	9,361 2 7	22,033 2 2	240 10 9	- - -	79,563 15 8
	Total	10,58,263 9 7	1,73,392 12 6	4,63,414 0 7	33,769 10 4	1,84,295 4 4	19,13,135 5 4

BENGAL—*continued.*

Statement of Charges incurred by Government owing to the Enforcement of the Resumption Laws, since the passing of Reg. III. of 1828 down to the End of the Official Year 1847-48—*continued.*

Divisions.	Districts.	Salaries and Personal Allowances of Officers employed in the Resumption and Settlement Duties, including Deputation Allowances.	Establishment of Resumption and Settlement Officers.	Contingencies, including temporary Establishment and Refunds of Revenue realized from resumed Lands.	Law Charges.	Compensation to Parties.	Total.
Moorshedabad	Moorshedabad	1,80,501 1 8	13,788 4 1	51,678 3 5	6,803 7 1	803 4 7	2,53,574 4 10
	Beerbhoom	48,266 9 10	8,268 3 0	51,261 2 8	6,869 11 9	- - -	1,14,665 6 1
	Rajshye	78,854 9 10	22,633 1 3	26,460 7 7	3,955 7 1	- - -	1,31,903 9 9
	Pubnah	67,808 8 0	- - -	26,360 9 10	692 10 9	- - -	94,861 12 7
	Bograh	- -	- - -	2,859 10 3	339 11 4	- - -	3,199 5 7
	Rungpore	55,849 0 4	19,181 12 10	18,812 10 5	2,396 1 3	- - -	96,239 8 10
	Total	4,31,279 8 6	63,871 5 2	1,77,432 12 2	21,057 1 3	803 4 7	6,94,443 15 8
Dacca	Dacca	76,190 2 9	10,251 15 8	23,055 1 8	2,164 11 1	135 6 2	1,11,797 5 4
	Mymensing	1,76,300 0 3	31,598 3 10	66,146 12 1	6,775 14 6	- - -	2,80,820 14 8
	Sylhet	1,79,773 6 7	1,050 1 3	36,491 3 0	2,142 9 11	89 8 6	2,19,540 13 3
	Furreedpore	37,826 15 1	96 1 11	35,141 14 10	2,752 2 11	1,974 9 6	77,791 12 3
	Backergunge	97,853 6 7	22,494 4 3	93,776 11 3	7,960 12 11	- - -	2,22,085 3 0
	Total	5,67,943 15 3	65,490 10 11	2,54,611 10 10	21,796 3 4	2,199 8 2	9,12,042 0 6

Chittagong	Chittagong	9,76,168 4 4	1,89,662 13 0	6,16,545 1 2	3,102 15 4	- - -	17,85,479 1 10
	Bullooah	43,062 5 4	7,017 13 0	1,45,094 15 9	27,259 14 7	- - -	2,22,435 0 8
	Tipperah	64,887 2 8	3,169 7 1	94,352 10 0	1,996 13 11	414 4 6	1,64,820 6 2
	Total	10,84,117 12 4	1,99,850 1 1	8,55,992 10 11	32,359 11 10	414 4 6	21,72,734 8 8
Assam	Gowalparah	- - -	- - -	1,274 15 8	- - -	- - -	1,274 15 8
Jessore	24 Pergunnahs	137 12 4	6,882 8 11	12,806 0 0	1,542 6 9	- - -	21,368 12 0
	Calcutta	—	—	—	—	—	—
	Nuddea	1,69,192 15 2	34,638 12 10	65,328 9 6	11,259 9 5	- - -	2,80,419 14 11
	Jessore	1,92,746 10 9	55,001 8 5	62,613 0 8	3,297 6 6	- - -	3,13,658 10 4
	Hooghly	1,73,696 7 5	31,169 2 7	1,05,276 9 8	18,842 1 11	- - -	3,28,984 5 7
	Burdwan	1,68,240 4 4	29,250 14 10	72,065 15 3	9,293 0 2	- - -	2,78,850 2 7
	Bancoorah	86,768 5 1	20,104 9 5	55,453 12 3	3,123 13 6	- - -	1,65,450 8 3
	Total	7,90,782 7 1	1,77,047 9 0	3,73,543 15 4	47,358 6 3	- - -	13,88,732 5 8
Cuttack	Cuttack	4,74,213 2 4	1,13,034 11 1	91,185 2 4	2,322 5 1	610 13 9	6,81,366 2 7
	Khoordah	5,983 5 6	7,295 6 4	18,662 4 10	526 15 9	- - -	32,468 0 5
	Balasore	1,47,334 14 6	56,545 12 2	13,214 4 8	214 8 3	- - -	2,17,309 7 7
	Midnapore	2,78,129 8 3	62,238 12 5	1,82,979 2 1	10,029 15 1	- - -	5,33,377 5 10
	Total	9,05,660 14 7	2,39,114 10 0	3,06,040 13 11	13,093 12 2	610 13 9	14,64,521 0 5

BENGAL—*continued.*

Statement of Charges incurred by Government owing to the Enforcement of the Resumption Laws, since the passing of Reg. III. of 1828 down to the End of the Official Year 1847-48—*continued.*

Divisions.	Districts.	Salaries and Personal Allowances of Officers employed in the Resumption and Settlement Duties, including Deputation Allowances.	Establishment of Resumption and Settlement Officers.	Contingencies, including temporary Establishment and Refunds of Revenue realized from resumed Lands.	Law Charges.	Compensation to Parties.	Total.
Governor-General's Agent at Hazareebaugh	Singbhoom	—	—	—	—	—	—
	Maunbhoom	—	—	—	—	—	—
	Lohurdugga	—	—	—	—	—	—
	Hazareebaugh	-	-	183 3 0	8 14 11	-	192 1 11
	Total	-	-	183 3 0	8 14 11	-	192 1 11
Assam Division	Luckimpore (Upper Assam)	—	—	—	—	—	—
	Jorchaut	—	—	—	—	—	—
	Kamroop (Lower Assam)	-	6,360 0 0	4,589 6 7	-	-	10,949 6 7
	Nowagong (S.C. Assam)	—	—	—	—	—	—
	Durrung (N. C. Assam)	—	—	—	—	—	—
	Total	-	6,360 0 0	4,589 6 7	-	-	10,949 6 7
Arracan	Arracan	—	—	—	—	—	—
	Ramree	—	—	—	—	—	—
	Sandoway	—	—	—	—	—	—
	Aeng	—	—	—	—	—	—
	Total	—	—	—	—	—	—
Cachar	Cachar	5,950 0 0	850 0 0	5,361 13 10	-	-	12,161 13 10

Abstract.

Divisions.	Salaries and Personal Allowances of Officers employed in the Resumption and Settlement Duties, including Deputation Allowances.	Establishment of Resumption and Settlement Officers.	Contingencies, including temporary Establishment and Refunds of Revenue realized from resumed Lands.	Law Charges.	Compensation to Parties.	Total.
Patna	12,18,949 7 8	2,73,695 15 10	5,90,360 8 2	29,475 18 2	4,86,135 4 7	25,98,617 1 5
Bhaugulpore	10,58,263 9 7	1,73,392 12 6	4,63,414 0 7	33,769 10 4	1,84,295 4 4	19,13,135 5 4
Moorshedabad	4,31,279 8 6	63,871 5 2	1,77,432 12 2	21,057 1 3	803 4 7	6,94,445 15 8
Dacca	5,67,943 15 3	65,490 10 11	2,54,611 10 10	21,796 3 4	2,199 8 2	9,12,042 0 6
Chittagong	10,84,117 12 4	1,99,850 1 1	8,55,992 10 11	32,359 11 10	414 4 6	21,72,734 8 8
Assam (Gowalparah)	- - -	- - -	1,274 15 8	- - -	- - -	1,274 15 8
Jessore	7,90,782 7 1	1,77,047 9 0	3,73,543 15 4	47,358 6 3	- - -	13,88,732 5 8
Cuttack	9,05,660 14 7	2,39,114 10 0	3,06,040 13 11	13,093 12 2	610 13 9	14,64,521 0 5
Hazareebaugh	- - -	- - -	183 3 0	8 14 11	- - -	192 1 11
Assam	- - -	6,360 0 0	4,589 6 7	- - -	- - -	10,949 6 7
Arracan	—	—	—	—	—	—
Cachar	5,950 0 0	850 0 0	5,361 13 10	- - -	- - -	12,161 13 10
Total	60,62,947 11 0	11,99,673 0 6	3,03,20,805 15 0	1,98,919 9 3	6,74,458 7 11	1,11,68,804 11 8
Special Commissioners Courts of Patna, Calcutta, and Moorshedabad Divisions	19,21,647 11 6	2,76,709 15 11	30,155 13 2	942 10 1	- - -	22,29,456 2 8
Commissionership of the Soonderbun	3,24,266 0 2	1,84,759 11 10	1,79,188 0 6	1,696 9 0	- - -	6,89,910 5 6
Grand Total, Company's Rupees	83,08,861 6 8	16,61,142 12 3	32,42,149 12 8	2,01,558 12 4	6,74,458 7 11	1,40,88,171 3 10

Fort William,
Accountant's Office, Revenue Department,
16th April 1849.

Errors excepted,
(Signed) W. Maples,
Assist' Acct' Gov' Bengal.

STATEMENT showing the Increase to the Government Land Revenue obtained by Resumption Proceedings, from the passing of Reg. III. of 1828 to the End of the Year 1847-48.

Divisions.	Districts.	Jumma of Resumed Lands on the Towjee.	Jumma of Resumed Lands not on the Towjee.	Total.	Deduct probable Decrease by a regular Settlement of Lands not on the Towjee.	Add probable Increase by a regular Settlement of Lands not on the Towjee.	Probable Net ultimate Increase to the Revenue obtained by Resumption Proceedings.	Remarks.
Patna	Patna	3,03,694 5 5	6,605 0 0	3,10,299 5 5	482 0 0	- - -	3,09,817 5 5	
	Behar	3,25,855 0 4	22,645 3 5	3,48,500 3 9	- - -	2,026 0 0	3,50,526 3 9	
	Sarun	2,27,885 15 1	4,824 13 5	2,32,710 12 6	704 8 5	- - -	2,32,006 4 1	
	Shabad	1,98,147 1 3	2,836 13 8	2,00,983 14 11	- - -	- - -	2,00,983 14 11	
	Total	10,55,582 6 1	36,911 14 6	10,92,494 4 7	1,186 8 5	2,026 0 0	10,93,333 12 2	
Bhaugulpore	Bhaugulpore	99,397 2 8	83,152 1 5	1,82,549 4 1	- - -	- - -	1,82,549 4 1	Of this, Rs. 39,905. 15. 10. appertains to the Damunikoh, a Government Mehal, consisting of Lands at the foot of the Hills. The Leases of these Lands granted to Parties, particularly to a Jungle Tribe, extend from 1 to 5 Years, and consequently the above Amount is liable to Fluctuation. The remaining Sum of Rs. 43,246. 1. 7. is the Jumma of Mehals temporarily settled or let in Farm. This Sum, or a larger one, will ultimately be added to the Rent-roll, if certain Appeals preferred on the Part of Government are decided favourably.
	Purneah	79,250 0 7	53,634 3 10	1,32,884 4 5	26,817 2 0	- - -	1,06,067 2 5	
	Monghyr	2,45,439 3 3	10,159 6 6	2,55,598 9 9	- - -	- - -	2,55,598 9 9	
	Tirhoot	2,13,966 11 2	44,821 1 0	2,58,787 12 2	4,821 1 0	- - -	2,53,966 11 2	
	Dinagepore	10,689 8 10	991 2 7	11,680 11 5	- - -	- - -	11,680 11 5	
	Maldah	8,839 11 0	5,073 12 11	13,913 7 11	84 13 3	- - -	13,828 10 8	
	Total	6,57,582 5 6	1,97,831 12 3	8,55,414 1 9	31,723 0 3	- - -	8,23,691 1 6	

Moorshedabad	Moorshedabad	34,344 4 3	4,418 1 0	38,762 5 3	- - -	- - -	38,762 5 3	
	Beerbhoom	14,629 7 4	1,588 9 0	16,218 0 4	- - -	- - -	16,218 0 4	
	Rajeshye	17,137 3 1	1,704 11 2	18,841 14 3	111 3 3	- - -	18,730 11 0	
	Pubnah	19,140 6 2	8,779 14 2	27,920 4 4	531 10 4	- - -	27,388 10 0	
	Bograh	4,078 8 0	110 5 5	4,188 13 5	- - -	- - -	4,188 13 5	
	Rungpore	11,319 9 9	1,286 6 1	12,605 15 10	466 4 3	- - -	12,139 11 7	
	Total	1,00,647 6 7	17,887 14 10	1,18,537 5 5	1,109 1 10	- - -	1,17,428 3 7	
Dacca	Dacca	15,112 4 3	10,844 6 9	25,956 11 0	1,713 11 7	- -	24,242 15 5	
	Mymensingh	37,465 13 4	16,359 6 0	53,825 3 4	2,201 5 4	- - -	51,623 14 0	
	Sylhet	25,774 14 1	15,691 11 6	41,466 9 7	61 2 3	- - -	41,405 7 4	
	Furreedpore	30,628 8 10	10,672 14 2	41,381 7 0	6,672 14 2	- - -	34,628 8 10	
	Backergunge	2,94,747 1 9	9,709 15 0	3,04,457 0 9	- - -	- - -	3,04,457 0 9	Of this, Rs. 1,40,057. 5. 3. is the Jumma of reclaimed Soonderbun Lands and of Churs, &c.
	Total	4,03,728 10 3	63,278 5 5	4,67,006 15 8	10,649 1 4	- - -	4,56,357 14 4	
Chittagong	Chittagong	2,30,966 5 3	- - -	2,30,966 5 3	- - -	- - -	2,30,966 5 3	
	Bullooah	1,80,591 15 2	4,095 8 3	1,84,687 7 5	- - -	- - -	1,84,687 7 5	
	Tipperah	30,719 11 9	6,959 14 2	37,679 9 11	- - -	- - -	37,679 9 11	
	Total	4,42,278 0 2	11,055 6 5	4,53,333 6 7	- - -	- - -	4,53,333 6 7	
Assam	Gowalparah	804 0 0	219 3 1	1,023 3 1	- - -	- - -	1,023 3 1	
Jessore	24 Pergunnahs	1,06,666 8 10	4,287 8 5	1,10,754 1 3	2,187 8 5	- - -	1,08,766 8 10	This Amount includes Rs.59,959. 12. 3, being the Jumma of 45 resumed Mehals transferred from Soonderbuns, and of 5 Chur Mehals of this District.
	Calcutta	—	—	—	—	—	—	
	Nuddea	30,058 11 2	51,377 4 6	81,415 15 8	16,377 4 6	- - -	65,038 11 2	
	Jessore	76,572 13 10	18,294 15 5	94,867 13 3	- - -	- - -	94,867 13 3	

Statement showing the Increase to the Government Land Revenue obtained by Resumption Proceedings, from the passing of Reg. III. of 1828 to the End of the Year 1847-48—*continued.*

Divisions.	Districts.	Jumma of Resumed Lands on the Towjee.	Jumma of Resumed Lands not on the Towjee.	Total.	Deduct probable Decrease by a regular Settlement of Lands not on the Towjee.	Add probable Increase by a regular Settlement of Lands not on the Towjee.	Probable net ultimate Increase to the Revenue obtained by Resumption Proceedings.	Remarks.
Jessore—*continued*	Hooghly	*22,072 13 1	†22,032 9 10	44,105 6 11	61 2 8	- - -	44,044 4 3	* This Jumma is partially subject to Increase and Decrease on the Expiration of Leases of Churs, &c., which are temporarily settled. † Of this Rs. 21,971. 7. 2. is estimated to be the ultimate fixed and yearly Increase to the Government Revenue Demand, of which Amount Rs. 14,308. 12. 5. are on account of Mehals for which Appeals have been preferred; and in the event of their being released, the Amount of Jumma will so far be diminished.
	Burdwan	27,139 2 0	25,923 2 11	53,062 4 11	18,923 2 11	- - -	34,139 2 0	
	Bancoorah, Dep. Col.	28,624 14 5	9,202 7 6	37,827 5 11	- - -	- - -	37,827 3 11	
	Total	2,91,114 15 4	1,31,118 0 7	4,22,232 15 11	37,549 2 6	- - -	3,84,683 13 5	
Cuttack	Cuttack	58,198 8 5	- - -	58,198 8 5	- - -	- - -	58,198 8 5	
	Khoordah	53,561 15 4	*62 15 2	53,624 14 6	- - -	- - -	53,624 14 6	* Brought on the Rent-roll since the Close of the Year 1847-48.
	Balasore	49,307 0 2	0 11 6	49,307 11 8	- - -	- - -	49,307 11 8	
	Midnapore	1,12,612 2 9	3,042 10 10	1,15,654 13 7	1,521 5 5	- - -	1,14,133 8 2	
	Total	2,73,679 10 8	3,106 5 6	2,76,786 0 2	1,521 5 5	- - -	2,75,264 10 9	
Governor-General's Agent at Hazareebaugh	Singbhoom	—	—	—	—	—	—	
	Maunbhoom	—	—	—	—	—	—	
	Lohurdugga	753 4 1	337 0 0	1,090 4 1	- - -	- - -	1,090 4 1	
	Hazareebaugh	- - -	1,863 1 8	1,863 1 8	- - -	- - -	1,863 1 8	
	Total	753 4 1	2,200 1 8	2,953 5 9	- - -	- - -	2,953 5 9	

Assam Division	Luckimpore (Upper Assam)	387 9 8	- - -	387 9 8	- - -	- - -	387 9 8	* On the first Occupation of this Province by the British Government, the Proprietors or Claimants of certain Lands called Dacbootur, Dhurmoothur, Burmootur, and Nankar, were, after summary Inquiry, declared entitled to hold at Rates much less than those imposed on other Lands. The Titles of these Parties were afterwards investigated by an Officer especially appointed for that Purpose, and he declared them to be invalid. This led to a Settlement of the Lands above alluded to at full Rates, and the large Increase to the Revenue Demand in this District is owing to the above Circumstance.
	Jorehaut (ditto)	—	—	—	—	—	—	
	Kamroop (Lower Assam)	1,88,752 6 10	19,494 10 10	2,08,247 1 8	18,195 0 6	- - -	*1,90,052 1 2	
	Nowgong (S.C. Assam)	—	—	—	—	—	—	
	Durrung (N.C. ditto)	—	—	—	—	—	—	
	Total	1,89,140 0 6	19,494 10 10	2,08,634 11 4	18,195 0 6	- - -	1,90,439 10 10	
Arracan Division	Arracan	—	—	—	—	—	—	
	Ramree	—	—	—	—	—	—	
	Sandoway	—	—	—	—	—	—	
	Aeng	—	—	—	—	—	—	
	Total	—	—	—	—	—	—	
Cachar	Cachar	—	—	—	—	—	—	
Tenasserim Provinces	Amherst	—	—	—	—	—	—	
	Mergui	—	—	—	—	—	—	
	Tavoy	—	—	—	—	—	—	
	Total	—	—	—	—	—	—	
	Grand Total, Company's Rupees	34,15,312 11 2	4,83,103 11 1	38,98,416 6 3	1,01,933 4 3	2,026 0 0	37,98,509 2 0	

BENGAL—*continued.*

Statement showing the Increase to the Government Land Revenue obtained by Resumption Proceedings, from the passing of Reg. III. of 1828 to the End of the Year 1847-48—*continued.*

ABSTRACT.

Divisions.	Jumma of Resumed Lands on the Towjee.	Jumma of Resumed Lands not on the Towjee.	Total.	Deduct probable Decrease by a regular Settlement of Lands not on the Towjee.	Add probable Increase by a regular Settlement of Lands not on the Towjee.	Probable net ultimate Increase to the Revenue obtained by Resumption Proceedings.	Remarks.
Patna Division - - -	10,55,582 6 1	36,911 14 6	10,92,494 4 7	1,186 8 5	2,026 0 0	10,93,333 12 2	
Bhaugulpore ditto - - -	6,57,582 5 6	1,97,831 12 3	8,55,414 1 9	31,723 0 3	- - -	8,23,691 1 6	
Moorshedabad ditto - - -	1,00,649 6 7	17,887 14 10	1,18,537 5 5	1,109 1 10	- - -	1,17,428 3 7	
Dacca ditto - - - - -	4,05,728 10 3	63,278 5 5	4,67,006 15 8	10,649 1 4	- - -	4,56,357 14 4	
Chittagong ditto - - -	4,42,278 0 2	11,055 6 5	4,53,333 6 7	- - -	- - -	4,53,333 6 7	
Assam ditto - - - - -	804 0 0	219 3 1	1,023 3 1	- - -	- - -	1,023 3 1	
Jessore ditto - - - -	2,91,114 15 4	1,31,118 0 7	4,22,232 15 11	37,549 2 6	- - -	3,84,683 13 5	
Cuttack ditto - - - -	2,73,679 10 8	3,106 5 6	2,76,786 0 2	1,521 5 5	- - -	2,75,264 10 9	
Hazareebaugh ditto - - -	753 4 1	2,200 1 8	2,953 5 9	- - -	- - -	2,953 5 9	
Assam ditto - - - -	1,89,140 0 6	19,494 10 10	2,08,634 11 4	18,195 0 6	- - -	1,90,439 10 10	
Arracan ditto - - - -	—	—	—	—	—	—	
Cachar ditto - - - -	—	—	—	—	—	—	
Tenasserim Provinces ditto - -	—	—	—	—	—	—	
Grand Total, Company's Rupees -	34,15,312 11 2	4,83,103 11 1	38,98,416 6 3	1,01,933 4 3	2,026 0 0	37,98,509 2 0	

Fort William,
Accountant's Office, Revenue Department,
12th June 1849.

Errors excepted,
(Signed) W. Maples,
Assist' Acct' Gov' Bengal.

RETURN of the PROFIT and LOSS resulting from Proceedings connected with the Investigation and Resumption of Rent-free Tenures in the North-western Provinces and Saugor.

1. Division.	2. District.	3. Total Amount of Revenue realized from Maafee Lands resumed since 1835 up to the 30th of April 1848.	4. Total Charges in Salaries of Special Commissioners and of Special Deputy Collectors, or of any extra Establishment entertained for Purposes connected with Rent-free Lands for the same Period.	5. Total of Pensions granted and paid to ex-Maafeedars for the same Period.	6. Total Law Charges, Damages awarded, Cost of stamped Paper, and any other miscellaneous Charges during the same Period.
Dehlie.	Bhutty Territory	—	—	—	—
	Paneeput	1,87,220 15 7½	- - -	10,575 8 5	876 9 3
	Hurrianah	7,186 14 4	- - -	2,275 0 0	—
	Dehlie	2,09,938 12 6	- - -	50,985 2 9	61 9 0
	Rohtuck	21,933 10 9½	5,535 1 8	1,094 3 6	242 12 5
	Goorgaon	5,996 9 3	- - -	- - -	8 0 0
		4,32,276 14 6	5,535 1 8	64,929 14 8	1,188 14 8
Meerut.	Dehra Dhoon	—	—	—	—
	Seharunpoor	12,44,741 3 3	96,769 10 5	2,60,231 0 9	59,657 12 4
	Mozuffernuggur	7,37,329 0 0	12,357 0 0	8,435 0 0	2,005 0 0
	Meerut	2,79,814 12 0	4,71,466 10 1½	40,255 15 5	2,949 9 10
	Bolundshuhur	1,62,384 11 3	5,632 6 5	6,438 0 0	3,745 13 9
	Ally Ghur	1,67,081 11 1	46,791 15 2	9,126 5 4	34,259 0 9
		25,91,351 5 7	6,33,017 10 1½	3,24,486 5 6	1,02,617 4 8
Kumaon.	Kumaon	—	—	—	—
	Gurhwal	—	—	—	—
Rohilcund.	Bijnour	9,09,047 0 0	59,321 6 2	6,455 8 10	26,806 8 10
	Moradabad	5,73,227 0 2	43,867 15 3	20,484 2 3	1,23,601 10 4
	Budaon	1,75,668 3 6	15,806 0 2	6,654 15 1	5,980 15 0
	Bareilly	2,88,471 6 7	1,13,732 3 9	26,613 5 5	2,871 15 6
	Shalychanpore	2,80,483 14 6	- - -	3,517 6 11	10,155 7 6
		22,26,897 8 9	2,32,727 9 4	63,725 6 6	1,69,416 9 2
Agra.	Muttra	63,349 0 0	4,286 15 5	21,882 7 0	841 10 0
	Agra	2,22,519 5 0	48,799 6 3	16,909 1 6	276 10 3
	Furruckabad	2,32,569 5 3	17,041 4 3¼	26,223 12 2¼	17,181 8 6
	Mynpoory	11,961 2 7	11,757 9 8	—	—
	Etawah	41,523 0 0	—	—	—
		5,71,921 12 9	81,885 3 7¼	65,015 4 8¼	18,299 12 9
Allahabad.	Cawnpoor	79,241 10 2	3,771 7 4	2,483 12 11	116 13 0
	Futtehpore	89,311 13 3	—	2,028 6 0	911 13 6
	Humeerpore	3,84,822 0 8	—	—	4,461 8 10
	Calpee	1,23,952 8 3½	—	3,189 11 2	961 14 4½
	Bandah	1,29,155 0 9	—	412 8 0	3,471 1 7
	Allahabad	4,24,614 10 3	57,399 15 4½	1,22,736 5 6	4,172 14 10¾
		12,36,097 11 4½	61,171 6 8½	1,41,622 11 7	14,096 2 2¼

1. Division.	2. District.	3. Total Amount of Revenue realized from Maafee Lands resumed since 1835 up to the 30th of April 1848.	4. Total Charges in Salaries of Special Commissioners and of Special Deputy Collectors, or of any extra Establishment entertained for Purposes connected with Rent-free Lands for the same Period.	5. Total of Pensions granted and paid to ex-Maafeedars for the same Period.	6. Total Law Charges, Damages awarded, Cost of stamped Paper, and any other miscellaneous Charges during the same Period.
Benares.	Goruckpoor -	24,98,015 0 0	1,15,927 0 0	23,178 0 0	19,665 0 0
	Azun Ghur -	14,57,879 10 9	584 8 2	11,997 4 0	3,699 4 2
	Jounpoor - -	4,04,981 4 8	13,290 6 0	10,433 14 9	9,121 9 7
	Mirzapoor - -	1,27,081 3 9	- - -	128 0 0	122 14 3
	Benares - -	3,06,894 15 4	1,49,365 2 1	- - -	13,865 0 3
	Ghazeepoor -	8,35,101 1 8	- - -	732 2 0	2,340 9 9
		56,29,953 4 2	2,79,167 0 3	46,469 4 9	38,897 6 0
Saugor.	Saugor - -	1,05,806 7 10	- - -	15,892 5 4	—
	Jubbulpoor -	12,913 11 0	—	—	—
	Hoshungabad -	28,395 7 2¼	- - -	- - -	310 5 0
	Nursingpoor -	10,395 4 11	—	—	—
		1,57,510 14 11¼	- - -	15,892 5 4	310 5 0

ABSTRACT.

	Total Amount of Revenue realized from Maafee Lands resumed since 1835 up to the 30th April 1848.	Total Charges in Salaries of Special Commissioners and of Special Deputy Collectors, or of any extra Establishment entertained for Purposes connected with Rent-free Lands for the same Period.	Total of Pensions granted and paid to ex-Maafeedars for same Period.	Total Law Charges, Damages awarded, Cost of stamped Paper, and any other miscellaneous Charges during the same Period.
Dehlie -	4,32,276 14 6	5,535 1 8	64,929 14 8	1,188 14 8
Meerut -	25,91,351 5 7	6,33,017 10 1½	3,24,486 5 6	1,02,617 4 8
Kumaon -	—	—	—	—
Rohilcund -	22,26,897 8 9	2,32,727 9 4	63,725 6 6	1,69,416 9 2
Agra - -	5,71,921 12 9	81,885 3 7¼	65,015 4 8¼	18,299 12 9
Allahabad -	12,31,097 11 4½	61,171 6 8½	1,22,736 11 7	14,096 2 2¼
Benares -	56,29,953 4 2	2,79,167 0 3	46,469 4 9	38,897 6 0
Saugor -	1,57,510 14 11¼	- - -	15,892 5 4	310 5 0
Total -	1,28,41,009 8 0¾	12,93,503 15 8¼	7,03,255 5 0¼	3,44,826 6 5¼

Sudder Board of Revenue, North-west Provinces,
Agra, 20th April 1849.

(Signed) W. Muir,
Secretary.

True Copies,

East India House,
29th June 1852.

T. L. Peacock,
Examiner of India Correspondence.

No. 13.

RETURN of SUMS borrowed from any NATIVE PRINCE since 1834; with the Rate of Interest, Conditions of Loan, and Period of Repayment.

1834	King of Oude.	Invested in the 4 per Cent. Government Loan 3,00,000 of Rupees as a perpetual Charity to the Poor of the City of Lucknow.
1836	Ditto.	33,00,000 in the 4 per Cent Loan.
1839	Ditto.	17,00,000 in Government Securities, and the Interest at 4 per Cent. per Annum to be paid to certain Members of his Family in Perpetuity.
1840	Ditto.	12,00,000 to the 4 per Cent. Loan, and Interest payable to other Trustees than the Resident.
1841	Indore Chimna.	Appa Bolia, adopted Son of Bheema Baee, invested Rs. 2,50,000 in the 4 per Cent. Loan.
„	Raja of Mysore.	3,00,000 in the Government Loan.
„	Rajah of Gurhwall	1,00,000 in the 5 per Cent. Loan.
1842	Rajah of Mysore.	3,00,000 Ditto ditto.
„	King of Oude.	14,00,000 Ditto ditto. On the following Conditions, viz., that for 2,00,000 Loan Certificates be issued to various Members of the Royal Family, and the 12,00,000 as a special Loan, the Interest to be paid in the Shape of a Stipend to his favourite Begum.
„	Rajah of Mysore.	2,32,000 in 5 per Cent. Loan.
1843	King of Oude.	20,00,000 Ditto ditto. 12,00,000 in the ordinary Mode in His Majesty's Name, and for the 8,00,000 Promissory Notes in the Names of the Three Begums.
„	Ditto.	12,00,000 Ditto ditto ditto. Promissory Notes in the Names of certain Parties, to be kept in the British Treasury.
1843	Bajee Rao.	5,00,000 in 5 per Cent. Loan.
1846	Tanjore Pretaup Sing.	59,505. 9. 4. in the 4 per Cent. Loan.

East India House,
29th June 1852.

T. L. PEACOCK,
Examiner of India Correspondence.

STATEMENT of the TOTAL EXPENDITURE in each Year from 1834-35 to 1849-50 in INDIA and in ENGLAND on account of the Indian Navy; including the Cost of Building and Repairs, the Charges on account of Ships and Vessels afloat engaged in the Conveyance of Mails and otherwise, and the Charges for Services ashore and afloat.

Years.	Cost of building Vessels.	Charges on account of Ships and Vessels engaged in the Conveyance of Mails and otherwise.	Charges of the Receiving Ship, Block Ship, Water Boats, Coal Boats, Engineer's Boat, Pay of Engineers, Engineer Apprentices, and Artificers working on shore, &c.	Charge of the several Marine Departments, including Staff and Establishments at Bombay, the Persian Gulf, on the River Indus, and in the Bombay Dockyard; the Pilot Establishment, Lighthouse, and Floating Lights; Steam Factory; Officers unattached, on Furlough, and Non-effective, and general and miscellaneous Charges.	Total Expenditure, including Cost of building Vessels.	RECEIPTS.			Net Amount of Expenditure in India and in England.
						Freight and Passage Money, deducting the Proportion paid to Commanders.	Lighthouse Dues, Anchorage Dues, Pilotage, Hire of Dry Docks and Mooring Chains; and Sale of old Stores.	Total Receipts.	
	£	£	£	£	£	£	£	£	£
1834-35	- - -	72,358	5,005	49,295	126,658	382	9,146	9,528	117,130
1835-36	39,451	77,260	5,584	50,876	173,171	1,716	10,384	12,100	161,071
1836-37	41,755	75,635	4,999	52,252	174,641	962	14,187	15,149	159,492
1837-38	42,906	79,658	5,441	67,658	195,663	5,771	16,580	22,351	173,312
1838-39	150,164	85,090	7,910	73,038	316,202	13,981	17,023	31,004	285,198
1839-40	90,602	82,670	14,095	87,651	275,018	17,414	18,056	35,470	239,548
1840-41	99,039	122,773	22,284	85,369	329,465	19,376	13,083	32,459	297,006
1841-42	102,440	135,750	31,785	91,165	361,140	29,026	20,815	49,841	311,299
1842-43	43,052	146,538	36,799	100,842	327,231	28,676	15,121	43,797	283,434
1843-44	73,795	157,497	33,867	100,513	365,672	27,435	45,593	73,028	292,644
1844-45	15,651	161,043	29,726	119,895	326,315	26,307	37,214	63,521	262,794
1845-46	81,576	163,543	30,564	111,490	387,173	24,283	44,133	68,416	318,757
1846-47	80,515	178,968	32,962	145,543	437,988	28,341	40,879	69,220	368,768
1847-48	2,343	167,689	29,392	104,134	303,558	21,509	46,035	67,544	236,014
1848-49	- - -	189,611	29,970	103,032	322,613	18,990	41,464	60,454	262,159
1849-50	78,576	207,601	29,896	113,512	429,585	18,878	26,214	45,092	384,493
1850-51	Statements for this Year not yet received from India.			—	—	—	—	—	—

NOTE.—The Cost of Repairs is not separately shown in the Books received from India.
No Deduction is made in this Account for any Portion of the Annual Sum of £50,000 received from Her Majesty's Government on account of the Steam Communication with India.

East India House, 25th June 1852.

JAMES C. MELVILL,
Secretary.

EAST INDIES.

RETURNS

(IN PART)

To an Order of the HOUSE OF LORDS, dated 29th April 1852,

RELATIVE TO THE

AFFAIRS OF THE EAST INDIA COMPANY.

Ordered to be printed 29th June 1852.

(105.f.)

III.

EAST INDIES.

RETURNS AND PAPERS

Presented to the HOUSE OF LORDS, pursuant to Orders dated 3d, 4th, 6th, 17th, 21st, 24th May, and 10th June 1852,

AND

Ordered to be printed in Session 1852,

RELATIVE TO THE

AFFAIRS OF THE EAST INDIA COMPANY.

Sessional Numbers (125.) (131.) (147.) (152.) (152 *a*.) (152 *b*.) (152 *c*.) (165.) (186.) (193.)

Die Veneris, 18° *Martii* 1853.—Ordered, That the several Papers and Documents presented to this House, and referred to the Select Committee on the Government of Indian Territories, be *delivered out*.

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RETURN

OF THE

REVENUE RESOURCES OF THE EAST INDIA COMPANY,

AND THE

MODES IN WHICH THEY ARE ADMINISTERED

IN THE

Presidencies of Bengal, Fort Saint George, and Bombay.

Pursuant to an Order of the House of Lords, dated 3d May 1852.

Ordered to be printed 24th May 1852.

(147.)

RETURN, &c.

NOTE on the REVENUE RESOURCES of the EAST INDIA COMPANY, and the MODES in which they are administered in the Presidencies of BENGAL, FORT ST. GEORGE, and BOMBAY.

Bengal Land Revenue.

SINCE the Charter Act, 3 & 4 Will. 4. Cap. 85. (1833), the Presidency of Bengal has been, for all practical Purposes of internal Administration, both in the Revenue and Judicial Departments, divided into Two Local Governments, the ancient Provinces of Bengal, Behar, and Orissa, forming, with the wild and thinly-peopled Provinces of Assam, Arracan, and Tenasserim, conquered from the Burmese, and the Settlements in the Straits of Malacca, the Presidency or Government of Bengal. The Administration of this extensive Territory is vested in the Governor General of India, as sole Governor; and during the Governor General's Absence, in the Senior Civil Member of the Council of India, who, in that Case, assumes the Title of Deputy Governor of Bengal: and all Questions, not involving any new Charges, or requiring any Amendment of the existing Laws, are disposed of by the Governor, or Deputy Governor, without necessarily becoming Subjects of Discussion in the Council of India.

In the North-western Provinces, the Charter Act of 1833 created a new Presidency, denominated the Presidency of Agra, and confided to the Governor of Agra precisely the same Powers which the Law bestowed on the Governor of Bengal. But under the Act 5 & 6 Will. 4. Cap. 52. the Separation of the Provinces North-west of Behar into a distinct Presidency, was rescinded, principally on account of the additional Charge which the original Measure involved; and the Governor General of India in Council was empowered to appoint a Civil Servant of the East India Company to the Office of Lieutenant Governor of the North-western Provinces now under the Presidency of Fort William in Bengal, and from Time to Time to declare the Limit and Extent of the Territories so placed under such Lieutenant Governor, and the Extent of the Authority to be exercised by him.

The Territories which formed the Agra Presidency under the Government of the late Lord Metcalfe, consisting of the Province of Benares, the Provinces ceded by the Nawab of Oude, the Provinces conquered from the Mahrattas during the late Lord Lake's Operations, and the Districts forming the Territory of Delhi, as well as the Districts situated in the Valley of the Nerbudda in Central India, the detached Province of Ajmere in Rajpootana, and the protected Sikh States South of the Sutlej, still form the Territories entrusted to the Control of the Lieutenant Governor of the North-western Provinces, who transmits a Narrative of his Proceedings, in the several Departments of Civil Administration, to the Government of India.

The Revenue System introduced into the Lower Provinces of Bengal under the Regulations of 1793, and which is designated the "Zemindary System," has been carefully explained in an able Report of the Select Committee of the House of Commons, dated 28th July 1812. This

elaborate Document is intituled, "Fifth Report on the Affairs of the East India Company;" and the valuable Information which it submitted to Parliament on the Civil Administration of the Presidencies of Bengal and Fort St. George, was intended to enable Parliament to legislate with Safety on the pending Renewal of the East India Company's Charter in 1813.

It will be seen from that Report, that during the Seven Years which elapsed after the Acquisition of the Dewanny, in 1765, by the East India Company, various ineffectual Attempts were made by the Government of Fort William, to administer the Land Revenue through Native Agency; and that in consequence of the Resolution which in 1772 the Court of Directors came to, "to stand forth as Dewan, and by the Agency of the Company's Servants, to take upon themselves the entire Care and Management of the Revenues," a Settlement was formed for a Term of Five Years, with various Descriptions of Contractors or Farmers of Revenue, of large Tracts of Country, which occasioned loud, and, no doubt, well-founded Complaints on the Part of the hereditary Zemindars, and of all Classes of Landholders in Bengal. At length, in the Act of 1784, the East India Company was commanded, by Section 39, "to inquire into the alleged Grievances of the Landholders, and, if founded in Truth, to afford them Redress, and to establish permanent Rules for the Settlement and Collection of the Revenue, and for the Administration of Justice, founded on the ancient Laws and local Usages of the Country."

The Court of Directors, in communication with Her Majesty's Government, prepared detailed Instructions to the Governor General in Council, dated 12th April 1786, founded on the Requisitions of Parliament; which Instructions were confided to the First Marquis Cornwallis, who proceeded to India in that Year. In those Instructions all minute local Scrutinies were directed to be dispensed with, and the Amount of the Assessment to be regulated by the average Collections of former Years; it being considered that "a moderate Jumma or Assessment, regularly and punctually collected," was calculated "to unite the Consideration of the Court's Interest with the Happiness of the Natives and the Security of the Landholders, more rationally than any imperfect Collection of an exaggerated Jumma, to be enforced with Severity and Vexation." It was also the Court's Intention, that when the Amount of the Assessment had received their Sanction, the Settlements so approved should be considered permanent and unalterable, although, for special Reasons, they desired that the formal Settlement should, in the first instance, be restricted to a Term of Ten Years.

The Collectors of Districts entrusted with the Duty of revising the Assessments of the Land Revenue, and selecting the Parties entitled to be admitted into Engagements as the recognized Landholders, reported their Proceedings, from Time to Time, to the Board of Revenue at Calcutta, upon whose Recommendation, when approved by Government, the Settlement "for Ten Years was completed."

The Select Committee of 1812 state, that the Amount of the Land Revenue which had been thus adjusted and fixed amounted in the Year 1790-91 to 2,68,00,989* Sicca Rupees in the Provinces of Bengal, Behar, and Orissa, and 34,53,574† Sicca Rupees in Benares, but which was not permanently fixed till 1795. The Court of Directors sanctioned these Arrangements in their Despatch dated 29th September 1792, which was prepared by the late Mr. Grant, though at that Time not in the Direction of the East India Company. It merits Notice, that the Writer of that Despatch had strong Misgivings in respect to the Powers which the perpetual Settlement was likely to confer on the Parties recognized as the Proprietors of their several Zemindaries or Estates. On this Point the Committee remark, that the Court had satisfied themselves that "the recent Inquiries had not established the Zemindar on the Footing of the Owner of a Landed Estate in Europe, who may lease out Portions, and employ and dismiss Labourers at Pleasure; but on the contrary, had exhibited, from him down to the actual Cultivator, other inferior Landholders, styled 'Talookdars,' and Cultivators of different Descriptions, whose Claim to Protection the Government readily recognized, but whose Rights were not, under the Principles of the present System, so easily reconcilable as to be at once susceptible of

* 3,108,915*l.*
† 400,615*l.*
Total 3,509,530*l.*

Reduction

Reduction to the Rules about to be established in perpetuity." The Directors, however, particularly recommended to the Consideration of the Government, to leave an Opening in the permanent Rules then in preparation, for the Introduction of such Rules as might be found necessary to prevent the Ryots, being improperly disturbed in their Possessions, or subjected to unwarrantable Exactions.

A Clause was, in consequence of this Instruction, introduced into Regulation I. of 1793, in which the Governor General in Council reserved to himself the Power to enact, whenever he might deem it proper, such Regulations as he might think necessary for the Protection and Welfare of the dependent Talookdars, Ryots, and other Cultivators of the Soil, without any Zemindar, independent Talookdar, or other actual Proprietor of Land, being entitled on that Account to make any Objection to the Discharge of the fixed Assessment they had agreed to pay.

In another Clause, the Governor General in Council reserved to himself the Right to impose such Assessment as he might deem equitable, on all Lands then alienated and paying no public Revenue, which had been or might be proved to be held under illegal or invalid Titles; and the Assessment to be imposed on such invalid Tenures was declared to belong to Government, and no Proprietor of the adjoining Lands would be entitled to any Part of it.

Upon these Two Clauses have hinged much Legislation, and very voluminous Discussions during the last Thirty-five Years, and respecting which the most conflicting Opinions were entertained by the Revenue and Judicial Authorities in Bengal.

Every Attempt, however, to introduce adequate legal Provisions in favour of the numerous Body of "dependent Talookdars, Ryots, and other Cultivators," who were soon found to require the Protection of Government, has ended most unsatisfactorily; principally in consequence of the strong Disinclination manifested by the Court of Directors in their Instructions of 12th April 1786, to the Adoption of "Minute local Scrutinies," in fixing the permanent Jumma to be assessed on each Zemindary, Talook, or other separate Estate.

In the same Instructions the Court expressed their Opinion that the Introduction of a permanent Settlement of the Revenue, estimated in its Amount on reasonable Principles, the best Security for the Realization of the Revenue so fixed, would be the hereditary Tenure of the recognized Possessor.

It is due to the Memory of the Marquis Cornwallis to observe that his Lordship implicitly obeyed the Instructions of the Home Authorities in the Enactments of 1793, and that the only Point on which the Local Government deviated from those Instructions was in concluding the perpetual Settlement Six and Seven Years before the Termination of the Decennial Settlement concluded with the Zemindars and other recognized Landholders of Bengal, in 1789, and with the same Parties in Behar and Orissa in 1790.

It was clearly the Intention of the Court of Directors that the Decennial Settlement should be considered initiatory, both in ascertaining the Capability of the Country to yield the estimated Amount of Revenue through a Succession of Seasons, and in testing the System of Management, introduced by the Zemindars and other recognized Proprietors, in the punctual Realization of the Revenue, and its Payment into the Government District Treasuries. Independently of the Loss of Jumma, which Government might have fairly been entitled to assess on Waste Lands brought under the Plough during the Currency of the Settlement, as well as the ultimate Revenue which might be demandable from Estates inadequately cultivated in 1789-1790, the Opportunity of watching the Operation of the Measure in its Effects on subordinate Tenures all merged in the Announcement that the Parties with whom separate Settlements had been concluded were the actual Proprietors of the Lands for which they had engaged, and that Government looked to the Sale of the hereditary Property thus created, as the principal Security for the regular Payment of the Revenue Kists, or Instalments, at the fixed Dates of Payment in each Zillah or District.

	Sicca Rupees.
In 1801 the Revenue derived from the Districts forming the Province of Bengal amounted to	1,94,23,323
The Behar Districts yielded	59,88,428
The Districts in Orissa	16,01,708
Total permanently settled Land Revenue	2,70,13,460
In 1829-30 the same Provinces and Districts yielded	2,83,68,112
Increase	13,54,652
But in the Year 1803, the Mahratta Territory in Orissa, consisting of the Cuttack Districts, was acquired by Conquest. Cuttack, in 1829-30, yielded a Revenue of	15,78,221

But as Cuttack has not been settled in perpetuity, the Leases being renewable as in the North-western Provinces, after Terms varying from Twenty to Thirty Years, it has been usual to keep the Cuttack Collections distinct from the Revenue permanently assessed.

The Revenue derived, in 1801, from the Districts in the Province of Benares, which was permanently settled in 1795, amounted to	36,00,315
And in 1829-30, the Land so assessed yielded	41,02,741
Increase	5,02,426
Add Increase in the Lower Provinces, as above	13,54,625
Increase, independently of the permanent Settlement	18,57,051

It has been stated that, with the Exception of the Province of Benares, the ceded and conquered Provinces included in the Government of the North-western Provinces, under the Presidency of Fort William in Bengal, have not been settled in perpetuity. It was, indeed, proposed to extend the Principle of a perpetual Limitation of the Government Jumma to all Estates sufficiently cultivated; but after a lengthened Correspondence between the Government and the Court of Directors, the latter were informed, under Date 7th October 1815, that the existing temporary Settlements, which would close in 1817, would be renewed for a further Term of Five Years, as Government were satisfied that none of the Zemindars had improved their Estates to an Extent, which, under the Views of the former Governments, would entitle them to a perpetual Limitation of the Assessment.

In this Letter, too, the late Marquis of Hastings, who was on his Tour in the North-western Provinces, stated that the strong Objections which Government had urged against Survey Assessments, were applicable only to Surveys conducted by Native Agents, and not to Surveys directed and superintended by scientific Officers.

This Despatch proved very satisfactory to the Home Authorities, who from that Date to the present Time maintained the Necessity of careful Inquiry into all existing Rights in the Soil, as equally essential to the Assessment of a fair and moderate Jumma on all Parties interested in its Payment, whether the Settlement to be concluded should be for a long Term of Years, or in perpetuity.

	Sicca Rupees.
In 1807 the ceded Provinces yielded a Jumma of	1,39,78,592
And the conquered Provinces	70,55,515
Total Jumma in 1807	2,10,34,107
In 1812 the Jumma in the ceded and conquered Provinces had increased to	2,66,54,842
And in 1829-30, the Jumma amounted to	3,60,41,332

Increase since 1807, S. Rs. 56,20,735
Further Increase since 1812 - - S. Rs. 93,86,490

It

It thus appears that the steady Refusal of the Home Authorities to sanction a permanent Limitation of the Government Demand in the ceded and conquered Provinces, has prevented the Appropriation of the greater Proportion of 93,86,490 Sicca Rupees by the Zemindars, Talookdars, and other Malgoozars or Revenue Contractors to their own private Uses; for there can be no Question that under the Sanction of a permanent Settlement the Zemindars and other recognized Proprietors would have re-assessed the Country, and required the Cultivators to pay the highest Rents which the Circumstances of the Ryots would enable them to pay.

In 1821 the Court of Directors sanctioned a Plan submitted by the Governor General in Council, for resettling the whole of the Territory under temporary Settlements, Village by Village, and ascertaining and recording the various Rights and Interests possessed by all Classes of the agricultural Community, and upon the Information thus obtained to fix a fair and moderate Assessment on each Field, and which was to include all Charges, both on account of the Revenue of Government and of the Rent or Profit of the Zemindars, Talookdars, and other proprietary Shareholders in the Village Lands. Thus each Field would have an average fixed Rent put upon it, with reference to the ascertained Quality of the Soil and its productive Powers. The Cultivator who might prove a Right of hereditary Occupancy, would be at liberty to cultivate whatever Product he might consider most profitable; and so long as he paid the fixed Rent to his immediate Superior, who might engage to collect and pay that Portion of the Field Rents which constitute the Jumma of Government, no one could disturb his Tenure. The detailed Assessment, when so ascertained and defined, the Court of Directors sanctioned the Grant of Leases for a long Term, first of Twenty Years, afterwards extended to Thirty Years.

The detailed Plan of the Governor General in Council was embodied in Regulation VII. of 1822, and very precise Rules for guiding the Proceedings of all the Officers engaged in the Work, as well as for adjudicating all Questions of proprietary Right or of Occupancy, while on the Spot and surrounded by the Parties interested in securing a just Decision in all Cases of Possession, disputed Boundaries within the Areas of Villages, and the still more difficult Task of settling in perpetuity all disputed Boundary Cases between adjoining Villages, the scientific Survey being in all such Cases a final Record for the Guidance of the Judicial Authorities in adjusting any future Disputes.

For many Years little was reported respecting the Progress of the Survey Assessment under the detailed Rules of Regulation VII. of 1822; and the late Lord William Bentinck, during his Tour in the North-western Provinces in 1831-32, visited every Revenue Division which contained Three or Four Districts, and at the Head Station of each Revenue Commissioner assembled all the Officers in charge of Districts, or engaged in Settlement Operations under Regulation VII. of 1822, with the View of ascertaining the Causes which had retarded the Progress of the Survey Settlements, and devising Means for securing satisfactory Results.

After a very careful Consideration of all the Circumstances of the Question, it was determined to modify Regulation VII. of 1822, and to provide a more summary Mode of deciding Judicial Questions cognizable by the Settlement Officers, and determining the comparative Value of the Land under the Process of Assessment. In fact, the Object of Regulation IX. of 1833 was to confine the Settlement Officers to the Business of adjusting the Amount of the Demand to be fixed on the Land liable to Assessment, and in all practicable Cases to employ, with the Consent of Parties interested, Punchayets, or Arbitrators, in the Adjustment of all disputed Rights.

In September 1833, Six surveying Establishments were employed in Six separate Revenue Divisions, and the Revenue Officers employed in revising the Assessment of the surveyed Villages were furnished with Copies of the Maps which indicated any disputed Boundary to be investigated and adjusted by the local Arbitrators, and the Result of each Decision was subsequently recorded by the Surveyor, and the Maps are intended to regulate the Decisions of the Judicial Courts in all future Disputes.

The actual Results of the Settlement Operations under Regulation IX. of 1833, have not yet been reported to the Court of Directors in detail; but as Lord Auckland estimated in August 1838, that the Settlements would be completed at the Close of 1842, the following Statement of the Land Revenue realized in the Territories subject to the Lieutenant Governor of Agra, will show the Amount which has been placed on the Rent Roll of Government in those Territories, as well as the Collections from Lands which are held under temporary Engagements:—

NORTH-WESTERN PROVINCES.	Settled Jumma of 1842–43.	Jumma from Lands not on the Rent Roll.
	Rupees.	Rupees.
1st, or Meerut Revenue Division	67,53,656	1,03,787
2d, or Agra ditto	66,46,049	2,03,781
3d, or Rohilcund ditto	63,49,578	1,13,347
4th, or Allahabad ditto	78,49,613	3,08,766
5th, Gorruckpore and Azinghur	35,21,916	7,11,232
6th, Delhi Division and Sikh Territory	30,41,629	4,07,447
Total Land Revenue of surveyed Districts	3,41,62,441	18,48,360
Benares Districts permanently settled in 1795	42,27,229	2,01,250
Total Land Revenue in North-western Provinces	3,83,89,670	20,49,610
*Nerbudda Districts	20,87,100	4,982
Ajmere Province	1,63,183	1,28,796
Nimar District, managed by the Resident at Indore	39,507	
Jellown Territory, under Governor General's Agent in Bundlecund	- -	13,65,252
Total Revenue collected in 1842–43, in the Territories under the Agra Government Rs.	4,06,79,460	35,48,640

In the Year 1835, an Alteration was made in the Coinage throughout British India, by substituting a new Rupee, called the Company's Rupee, for the old Sicca Rupee of Bengal. The Difference in Value between the Sicca and the Company's Rupee, in which the Accounts of the Indian Government are now kept, being $6\frac{1}{3}$ per Cent. in favour of the former Coinage, it is necessary that an Allowance to that Amount should be made in favour of the Accounts which were furnished by the Court of Directors to the Select Committee of the House of Commons in 1832.

	Co's. Rupees.
The Demand in the North-western Provinces, in 1829-30, converted into Company's Rupees, would amount to	3,84,44,087
It has been shown that the Collections in 1842-43, on the Jumma re-assessed in the same Provinces, amounted to	3,83,89,70
Difference	94,417

But as the Statement shows merely the Demand in 1829-30, and not the Collections on that Demand, the above Result must be considered to be satisfactory, particularly when viewed in connexion with the Collections from Lands not on the settled Rent Roll of Government, including which the actual Collections on account of Land Revenue exceeded the Demand, in 1829-30, by 19,55,193 Rupees.

The Provision in the Regulations of 1793, which held the Zemindary or Proprietary Tenures answerable by public Sale, for the punctual Discharge of the Revenue permanently assessed on their Estates, was a Measure unknown in India, and obviously because it was in the Power of the Government to remove the Officers employed in the Management of its Revenue, whenever Misconduct or Incapacity required the Exercise of its Authority. In Cases where the Office or Trust was hereditary an incompetent Servant

* The Account submitted to the Select Committee of the House of Commons in 1832 did not include the Revenue derived from the Nerbudda, &c. Districts.

was usually removed, and the Duty confided to a Member of the Family of approved Ability. Moreover, the Subdivision of the Year's Demand, payable by the Holders of the Land under Cultivation, into monthly Instalments, or Kists, showed that very little Discretion was allowed to the public Officers in collecting the Revenue, and depositing their Collections in the District Treasuries.

The Substitution, therefore, of a public Notification by the European Collectors of Zillahs or Districts, for that scrutinizing Control which the best Native Rulers exercised over the Collectors of the Revenue, by means of Village and District Accountants, who merely recorded and reported the Results of the Collection in their respective Villages and Districts, that on a Day fixed in the Notification, the Lands of such Zemindars would be sold for the Recovery of a certain Amount of Revenue, unless on the Day or Days of Sale the Defaulters paid up all Arrears then due, was attended with an extensive Transfer of the Zemindary Tenures of some of the oldest Families in Bengal. In the Six Years commencing with 1793-4 and ending 1798-9, Lands in the permanently settled Provinces were sold, assessed with a perpetual Jumma of Rupees 94,80,789. Thus it appears that more than One Third of the Lands was, in the First Six Years, transferred to new Zemindars, many of whom must have been Strangers to the People cultivating the Village Lands, and who would be influenced by no Motive but private Interest in exacting the highest Amount of Rent from the Village Communities, without regard to former Usage limiting the Demand in Money or Kind, as shown in the Village Accounts. Indeed, the Village Accountant, Putwarry, in effect became the Servant of the Zemindar, and his Agency, therefore, would be directed to frame such a Record as would be likely to justify the Acts of his Master, should the over-assessed Ryots appeal to a Court of Law.

Every Attempt which the Government of India have made since 1816 to restore the Offices of Village Putwarry, and Pergunnah Canoongoe, has ended in Disappointment in the Provinces permanently settled; and the Limitation of the Government Jumma in 1793 has unsettled every Right subordinate to the Representatives and Successors of the original Zemindars and other Proprietors, Parties to that Settlement.

In the Year 1841, the Government of India brought before the Legislative Council a Mass of Correspondence and Evidence, which, during the preceding Five Years, they had procured from the Revenue and Judicial Officers throughout the Presidency of Fort William in Bengal, respecting the Operation of the Revenue Sale Laws, both on the Financial Interests of Government and on the Rights of the agricultural Community.

In regard to the Lands held by Communities of Village Proprietors, under the revised Survey Assessments, denominated "Putteedarree Estates," the Governor General of India in Council, on the 12th April, passed Act No. I. of 1841, "for facilitating the Collection of the Revenue of Government, and defining the Interest intended to be conveyed by public Sales." This Act, before Recourse is had to public Sale of the Land belonging to a defaulting Putteedar, or Sharer in the Village Lands, directs Four Modes of Coercion short of actual Sale; and in the Event of Sale being absolutely necessary, it enables the other Putteedars not in arrear to Government, or any of them, to become the Purchaser of the Defaulter's Share, at the Price such Share may have been knocked down to a Stranger; the Object of this Provision being the Prevention of Feuds, which so often occurred from the Acquisition of Proprietary Rights in Villages held by Communities claiming a common Origin. Even in Cases where the Sale of a Putteedarree Tenure shall have been confirmed by superior Authority, the Purchaser is bound to respect "the Rights of those Ryots whose Right to the permanent Occupancy of their Lands may have been recognized, and the Rates of Rent payable by whom may have been adjusted and recorded at the last Settlement." This Law has been admitted to be a great Amelioration of the old Law, which held all Putteedarree Estates jointly accountable for the smallest Fraction of a Revenue Instalment, as it prevents private Animosities from assuming the mischievous Form of a Revenue Default, for the Purpose of involving the common

Property in a ruinous Sale; and it is stated to work well, because Individuals alone incur the Penalty of their own wilful Default.

In the same Year the Government revised the Bengal Code of Laws in regard to Sales of Land for Arrears of Revenue, and on the 19th July the Governor General of India in Council passed Act XII. of 1841. This Act rescinded the Imposition of Interest and Penalty on Arrears of Revenue, which were leviable by the Process of Sale, at the Rate of Twelve per Cent. each, that is, Twenty-four per Cent. per Annum on all outstanding Arrears, after the Day fixed for the Payment of each Revenue Instalment, or Kist. The Act substituted certain Sales, on Days to be fixed by the Board of Revenue for each District, regulated according to the Periods at which the principal Agricultural Products came to Maturity. In 1845 the Provisions of this Act were amended by Act I. of 1845, chiefly in fixing the Day of Sale at least Fifteen, or more than Thirty clear Days after the latest Day which may have been fixed for the Payment of an Arrear of Revenue. Inconvenience had been experienced by intending Purchasers of defaulting Estates, from the Uncertainty which existed under Act XII. of 1841, that any Estate advertised for Sale would be sold, in consequence of the last Day of paying up Arrears being the Day preceding that fixed for the Sale. The modified Clause removes all Uncertainty on this Point, and the Notification of the last Day of Payment having not been attended to by the Defaulter, the Collector proceeds to notify to the cultivating Tenants on the Defaulter's Estate, that all Rents falling due after that Date will be payable to the Party who may become the Purchaser of the Estate on the Day fixed for its absolute Sale.

Acts XII. of 1841, and I. of 1845, both declare that the Purchaser of an Estate sold for the Recovery of Arrears of Revenue in the permanently settled Districts of Bengal, Behar, Orissa, and Benares, shall be entitled to enhance the Rents of all Under-tenures, and to eject all Tenants thereof, with the following Exceptions :—

1st. Tenures held at fixed Rents by the Predecessors of the existing Holders more than Twelve Years before the permanent Settlement.

2d. Tenures existing at the Time of the decennial Settlement, which have not been, or may not be, proved liable to Increase* of Assessment on the Grounds stated in Section 51 of Regulation VIII. of 1793.

3d. Lands held by Khood Khast or Kudeemee Ryots, having Rights of Occupancy at fixed Rents, or Rents assessable according to fixed Rules under the Regulations in force.

4th. Lands held under *bonâ fide* Leases, at fair Rents, temporary or perpetual, for the Erection of Dwelling Houses or Manufactories, or other beneficial Purposes, such Lands continuing to be used for the Purposes specified in the Leases.

5th. Farms granted in good Faith at fair Rents and for specified Areas by a former Proprietor, for Terms not exceeding Twenty Years, under written Leases, registered within a Month from the Date.

The Effect of the Act XII. of 1841, in reducing the Amount of outstanding Arrears in the Lower Provinces, was stated by the Deputy Governor of Bengal to have been satisfactory; the average Arrear for Five Years, from 1836-37 to 1840-41, having amounted to 58,85,300 Rupees, while the Arrear outstanding at the Close of 1843-44, was only 29,13,873 Rupees. Considering, however, that Act XII. of 1841 established fixed Sales in each District, at least Three or Four Times during the Year, and required the Collectors to notify to all the Landholders in Arrear, that unless the Balances due by them were paid before Sunset of the last Day fixed for the Receipt of Arrears, all the Estates in Balance at the Close of that Day would be absolutely sold to the highest Bidders on the succeeding and following Days appointed for holding public Sales; the aggregate Amount of the Arrears outstanding at the Close of 1843-1844 requires fuller Explanation than the Board of Revenue have submitted to Govern-

* Namely, that the increased Demand was justified by the Custom of the District, or the Conditions of the dependent Tenure.

ment.

ment. The Alteration which has been introduced by Act I. of 1845, in respect to a Period being allowed of not less than Fifteen, nor more than Thirty clear Days between the last Day of Payment and the First of the Sale, by rendering the Sale certain, may ensure the Attendance of Purchasers (who, under the Act XII. of 1841, did not put themselves to the Trouble and Expense of a Journey to the fixed Stations of the Collectors, to be present at the Sales), and thus put to the Test the Efficiency of the System of Sales for realizing the Government Revenue.

In the North-western Provinces no Sale of an Estate, either in the permanently settled Districts of Benares, or in the Survey Assessed Districts on long Leases, can be made by the local Authorities without the previous Sanction of the Board of Revenue at Allahabad; nor is any Sale sanctioned by that Board final, until it is confirmed by the Lieutenant Governor of Agra. The peculiar Character of the proprietary Tenures throughout the North-western Provinces renders the Transfer of Estates to speculating Purchasers at public Sales a Measure of exceeding Delicacy; and unless the most anxious Care is taken to trace the Causes of Default, and to fix the Responsibility on the real Defaulters in each Case, the Admission of a Stranger, either as sole Zemindar, or the Holder of a Share of a single Village, unless with the Consent of the Community duly obtained and recorded, would be productive of Affrays, and ultimate Loss of Revenue to the Government. A remarkable Instance of this Description occurred in 1840, in the District of Ghazeepore in the Province of Benares. A large Zemindary, held by a numerous Body of Rajpoots, was in 1837 put up to Sale by the Collector, on account of a Balance of Revenue which had long been a Subject of Litigation; and though decided in favour of Government, the Zemindars continued to resist the Payment of the additional Demand until the Estate had been sold to a wealthy Speculator in Zemindary Tenures. The Sale was instantly followed with renewed Litigation in the local Courts, and the Title of the Purchaser having been confirmed by the Decree of the Court of Appeal at Allahabad, the new Zemindar proceeded to re-assess the Lands, the former Proprietary Cultivators withheld their Rents, and carried off the Produce as it came to Maturity, to prevent its being distrained upon. At length, in 1840, the Collector interfered to adjust, by an amicable Arrangement, the Settlement of the local Rates; but as the old Proprietors were endeavouring to repurchase their Zemindary Interests from the Auction Purchaser, little Progress was made in adjusting the Rates of Assessment. Various Affrays having in the meantime occurred, it became necessary to strengthen the Police Force, a Measure which emboldened the new Zemindar to retain his Purchase at all Hazards. The Rajpoots attributing their ill Success to regain their Estate to the Influence of a Native Agent employed by the Zemindar, attacked and disarmed the Police Force stationed in the principal Town of the Zemindary, in open Day, released several Prisoners belonging to the Clan, plundered the House occupied by the Agent, destroying all the Papers they could find, and afterwards murdered the Agent, who had attempted to conceal himself in an adjoining House.

The Result of this Outrage was the Apprehension of upwards of Fifty of the old Rajpoot Zemindars, and the Conviction of the Offenders to Imprisonment and Hard Labour in Irons for Life.

It was in consequence of this lamentable Occurrence that the Government of India, at the Recommendation of the late Lieutenant Governor of Agra, Mr. Robertson, withdrew, in the Acts of 1841 applicable to the North-western Provinces, the Enforcement of the Sale Law on the personal Responsibility of the local Executive Officers, as above explained.

Resumption of invalid Rent-free Tenures.

In 1819 the Governor General in Council restored to the Revenue Authorities, by Regulation II. of that Year, the primary Investigation of Claims to resume Lands held under invalid Titles, but the Revision of the Collector's Decisions rested with the Boards of Revenue in equitable Appeal, and the Decisions of the Boards, if unsatisfactory to the Parties concerned, being again appealable to the Judicial Tribunals, very little

Progress was made during a Period of nearly Twenty Years in asserting the Liability of doubtful Tenures to be assessed with an adequate Jumma. In the Year 1828 the Question was fully discussed by the Members of the Supreme Government; and the Plan recommended by Mr. Holt Mackenzie, Secretary in the Territorial Department, for establishing a Special Tribunal for the final Decision of all Cases of disputed Rent-free Grants, was adopted and passed as Regulation III. of 1828. In 1833 the Principle of separating the Investigation of invalid Titles from the Management and Collection of the Land Revenue was extended to the Conduct of the primary Proceedings which continued to be confided to the ordinary Collectors of Districts under Regulations II. of 1819, and III. of 1828, but whose Duties were too multifarious to enable them to devote sufficient Time to the Study of the Title Deeds in connexion with the local History of the Country, at the various Periods, which rendered the Validity or Invalidity of the Grants a Matter of legal Certainty, by testing at each Period the Competency of the Authority from whom the Rent-free Tenures might be proved to have been derived.

Under the Management of the Special Deputy Collectors, who, between the Years 1834 and 1837, were gradually employed in the Districts in Bengal, Behar, and Orissa, the Assertion of the Government to derive Revenue from Lands held under invalid Grants made rapid Progress.

It appears from a Statement prepared by the Board of Revenue at Calcutta, and dated 30th April 1846, that, during the Seven Years from 1828-29 to 1834-35, the Quantity of Land in the Lower Provinces decreed to be liable to Assessment on the Principle of Half Jumma, amounted to 14,82,036 Begahs, which gives an early Average of 2,11,719 Begahs.

During the Seven Years from 1835-36, when the increased Agency came into active Operation, to the Year 1841-42, the Quantity of Land open to Assessment amounted to 71,02,129 Begahs, which averages 10,14,589 Begahs per Annum, during the Second Period. The total Quantity of Land liable to be placed on the Government Rent Roll, consequent on the Operations under Regulations II. of 1819, and III. of 1828, amounted up to the Close of 1841-42 to 85,84,165 Begahs.

The Statements prepared by the Accountant General in May 1843 in reference to an Apprehension expressed by the Court of Directors, in a Despatch dated 21st April 1841, that the Resumption and Assessment of Land not permanently settled in 1793 might possibly affect the punctual Realization of the Revenue permanently settled, by subjecting Lands to Assessment which might have indirectly contributed to the Sources of the Estates assessed with a perpetual Jumma, certainly show that, subsequently to 1828, the Land Revenue has been as regularly collected as at that Date, when the Resumption of unassessed Tenures commenced.

	Co's Rupees.
The Revenue Demand in 1828-29, from all the Districts in the Lower Provinces subject to the Board of Revenue, was	3,21,33,672
The Collections amounted to - - - - -	2,85,35,757
The Arrears at the Close of the Year were - -	35,97,915
The Revenue Demand from the same Districts, in 1841-42, amounted to - - - - -	3,29,41,387
The Collections were - - - -	3,02,55,896
The Arrears - - - - -	26,85,491
Thus, it appears that in the Fourteen Years, from 1828-29 to 1841-42, the Demand on Land in the Lower Provinces, both under permanent and temporary Settlements, had increased by - - - - - -	8,07,714
While the Collections in the latter Year exceeded those in 1828-29, by - - - - - - -	17,20,138
And the Balances remaining uncollected on 30th April 1842, were less than those outstanding on 30th April 1829, by -	9,12,424

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In 1845 the Court of Directors had under their Consideration the Resumption and Settlement Proceedings of the Revenue Officers and Superintending Authorities in the Lower Provinces, during the Five Years from 1839 to 1843. These Proceedings contained upwards of 48,000 Folio Pages; and it is due to the Earl of Auckland to state, that the Rule introduced by his Lordship, in 1837, recognizing the Right of the Holders of Rent-free Tenures to be admitted to the Benefit of a permanent Settlement of their resumed Lands at Half Jumma, in all Cases where the Tenure had not been acquired fraudulently, has more than any other Measure facilitated the Adjustment of the Suits between the Government and the Holders of Land under invalid Grants. The Admission of the latter to the Zemindary Tenure was less favourable to Government than the legal Rule, which recognized the Right of the original Maliks to enter into Engagements for the Revenue of the resumed Lands.

Assuming the net Rent of a resumed Estate to amount to 300 Rupees per Annum, that Amount would be divided between the Government and the former Rent-free Holders. Should, however, the Claim of a Rent-free Holder of a resumed Estate be rejected on the Ground of proved Fraud, and the Settlement made with the Malik, the Government Jumma of an Estate worth 300 Rupees per Annum would amount to 180 Rupees, instead of 150 Rupees, as above explained. In both Cases the Charges of Mismanagement would be deducted to ascertain the net Rent or Value of the Estate.

In Cases where the Maliks may be legally entitled to engage for the Revenue of a resumed Estate, but may have been excluded by Government, in consideration of the equitable Claims which long Possession had conferred on the late Possessors, the Malik would be allowed his proprietary Interest in the Land, called "Malikana," at the Rate of 10 per Cent. on the reserved Rent. In such Cases the Profits of the former Rent-free Holders would be reduced from Fifty to Forty per Cent. of the reserved Rent.

In this Manner the Settlement of the resumed Estates is steadily proceeding to a Close in the permanently settled Districts. Each Estate, after the Settlement is sanctioned by Government, is transferred from the List of unsettled Estates to the permanently Settled Towjee, or Rent Roll of each District.

Bengal Salt Revenue.

Besides the Land Revenue the Government derive a large Revenue from Salt, Opium, Customs, Abkarree, or Excise on intoxicating Liquors and Drugs, and Stamps, which are managed by a separate Board at Calcutta, called the "Board of Salt, Opium, and Customs."*

The Salt Revenue was previously to 1817 a strict Monopoly of the Manufacture and Sale of Salt, on account of the Government of Bengal. In that Year an Import Duty was imposed on Salt brought to Bengal, that is, to the Port of Calcutta, on private Account. That Duty was advisedly fixed by the Governor General (Marquis of Hastings) at Three Sicca Rupees per Indian Maund of 82 lbs. Weight, with the View of preventing any Competition with the Country Trade in Salt, manufactured in the Salt Marshes and Sea Coast of Bengal on the Government Account, and sold in large Quantities from 1,000 to 500 Maunds in each Lot, to Speculators who purchased their Supplies at the Calcutta Sales, the highest Bidding regulating the Profit, or Revenue, of Government, in each Case.

It is remarkable, however, that the prohibitory Duty of Three Sicca Rupees per Maund gradually influenced the Prices obtained for the

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* This Board was on the 27th December 1850, consolidated with the Calcutta Sudder Board of Land Revenue, by the India Act, No. XLIV. of that Year. A Third Member with an additional Secretary have been attached to the new Board, which is now styled "the Board of Revenue for the Lower Provinces of the Presidency of Fort William in Bengal."

It may be observed that this Arrangement does not affect the Explanations contained in the Note printed by the India Board, 9th March 1847. The accompanying Proceedings of the Government of India in passing Act XLIV. of 1850, show that no Alterations were intended to be made by that Act in the existing Mode of administering the separate Branches of Salt, Opium, and Customs Revenue in Bengal.

Monopoly Salt at the public Sales; and in 1836 the Government of India were enabled, without much Inconvenience, to carry out the Recommendations of the Select Committee of the House of Commons in that Year, by putting imported and native Salt nearly on the same Scale of Duty, namely, 325 Company's Rupees per 100 Maunds, and dispensing altogether with public Sales. The Price of the Government Salt, including the Cost of the Salt, was fixed at all the Government Golahs, or Store Houses, in the manufacturing Districts, at a Sum per 100 Maunds, which was calculated to yield a net Tax of 325 Company's Rupees on that Quantity of Salt.

The Select Committee, in their Report, dated 2d August 1836, observed that "they had not been convinced, by any Evidence that had been submitted to their Consideration, that the same Amount of Income which had been hitherto derived from the Monopoly, might not be collected, with equal Security to the Revenue, and great Advantage to the Consumer and to Commerce, under a combined System of Customs and Excise.

"Aware, however, that the Safety of such a Change must, in a great Degree, depend upon local Circumstances, of which they (the Committee) might not be in full Possession, and unwilling in the existing State of the Finances of India, to recommend positively any Measure which might positively endanger any Portion of the Revenue; in deference also to high Indian Authorities, who dispute the Practicability of a System of Excise in that Country, the Committee were not prepared to go further (at present) on that Point, than to call upon the Government to give it the most serious and early Attention."

The Committee submitted, "however, with Confidence, the following Recommendations:—

"That the Government do abolish the System of public periodical Sales, and do keep their Golahs at all Times open for the Sale of Salt at the Cost Price, in Quantities not less than 100 Maunds, the Purchaser to pay, in addition, a fixed Duty on removing the Salt from the Golahs.

"That Salt manufactured in any Country other than the Districts subject to the Bengal Monopoly, may be imported into Calcutta, and may be sold at such Times as the Proprietors may please, in Quantities not less than 100 Maunds; and that such Salt, on being removed, do pay the same Duty as that sold by the East India Company, and no other Duty or Charge whatsoever, except a fair and reasonable Rent on such Salt as may have been bonded.

"That the Duty to be imposed shall be fixed at the lowest Rate consistent with the Maintenance of the Revenue, and not exceeding the average Rate of the net Profit of the Company's Monopoly, for the last Ten Years.

"If these Resolutions are fully and fairly carried out, they will, in the Opinion of the Committee, reduce the Monopoly of the Company to One solely of Manufacture, and destroy the Sub-Monopolies which have necessarily accompanied the existing System.* The Difficulties which have hitherto stood in the Way of a fair Competition between native and imported Salt being thus removed, the Committee hope that a wholesome and important Trade from Madras and Ceylon may be encouraged, and that British Commerce may be no longer shut out from the Advantage of conveying a cheap, good, and bulky Article of British Produce to a distant Portion of the Globe."

The Court of Directors, in their Letter dated 4th January 1837, transmitted Twenty-one Copies of the Select Committee's Report to the Government of India, and called particular Attention to the Opinion expressed by the Select Committee, "that the same Amount of Income which has been hitherto derived from the Monopoly, might not be collected with equal Security to the Revenue, &c., under a combined System of Customs and Excise;" and the Government were accordingly instructed to keep the Object of maintaining the net Salt Revenue at its average Amount, as the

* This alludes to the Purchase of large Quantities of Salt by speculative Bidders at the Government periodical Sales in Calcutta, and who, on Payment of Fifteen per Cent. of the Sale Prices were allowed to retain a Lien upon the Salt so purchased, for long Periods, without any Rent-charge for warehousing.

Basis of any Alterations which they might adopt. The Court of Directors, however, pointed out the Effect of Regulation XV. of 1817, which fixed the Customs Duty on imported Salt at 300 Sicca Rupees (afterwards converted into 325 Company's Rupees) per 100 Maunds, in raising the average Price of Government Salt, and suggested that the Duty would admit of Reduction.

	Rupees.
During the Six Years from 1829-30 to 1835-36, a net average Revenue had been derived from the Monopoly Sales of Salt to the highest Bidders of, per Annum - -	1,27,61,072
During the same Period the Customs Duty paid on imported Salt, averaged per Annum - - -	40,319
Total net average Revenue - - -	1,28,01,391

During the First Year of the System of Salt Sales recommended by the Select Committee, but which was introduced by the Government of India, in August 1836, before the Result of the Committee's Deliberations could have been known, the net Revenue derived from the Wholesale Vend of Salt from the public Golahs, at fixed Prices amounted to	1,22,67,000
During the same Year (1836-37), the Customs Duty on imported Salt amounted to - - - - -	12,80,000
Total Receipts under the new System - -	1,35,47,000

	Co.'s Rupees.
During the First Three Years of the new System, 1836-37, 1837-38, 1838-39, the average Revenue derived from the Sale of Government Salt amounted to - - -	1,33,13,395
The average Customs Duty paid on imported Salt during the same Period amounted to - - - - -	9,41,401
Total average Salt Revenue during the First Three Years of the new System - - -	1,42,54,796

Thus it appears that the Expectations expressed by the Select Committee, that an average Revenue equal to the Amount previously realized under the Monopoly Sales have been more than accomplished; and Mr. Parker, late Senior Member of the Board of Salt, Opium, and Customs, in a Minute dated September 1839, observed that "a very great Revenue had been realized without Difficulty, upon a greatly increased Supply of Salt provided to the Consumers, at a Rate below the Rates of the preceding Years." Mr. Parker felt "inclined to continue the Reduction of the fixed Golah Prices, as was contemplated when Prices were first fixed, but cautiously and with Deliberation. In that Case it would be necessary to consider the Propriety of reducing the Import Customs Duty on Salt." "The greatest Care," he observed, "must be taken to avoid subjecting imported Salt to anything approaching a prohibitory Duty; for it was an admirable Regulator of the Market, and a perfect Check, which Mr. Parker should be sorry to lose, upon an Approximation to real Sub-Monopoly."

It was not, however, until October 1844, that any Revision took place in the Rate of Customs Duty levied on Sea-borne Salt, and the Determination of the Government to reduce the Duty from 325 to 300 Company's Rupees per 100 Maunds, was based on the Provision contained in the India Act XIV. of 1843, which fixed the Duty upon Salt imported by Land into the Province of Benares from Central India, at Three Rupees per Maund. The fixed Prices of Salt sold in Lots of 100 Maunds to private Dealers was similarly reduced from 11th November 1844. It will be seen in the Margin that the Cuttack Salt which is imported into Calcutta bears a higher Market Price, which includes Cost and Charges of Import, than the Bengal Agency Salt, deposited in Golahs situated in the manufacturing Districts. As the superior English Salt imported from Liverpool

Average Price of Salt at Eigh Golahs in the Bengal Manufacturing Districts, without Duty, 81 Rs. 12 Annas per 100 Maunds.

Average Price of Cuttack Salt stored in the Sulkea Golahs nl Calcutta, 118 Rs. 8 Annas per 100 Maunds.

Liverpool will come into Competition with the best native-made Salt, the Produce of the Cuttack Agencies, a fair Test of the comparative Qualities of the Two Descriptions of Salt, at the Command of Purchasers in the Calcutta Market, might be exhibited in the ruling Prices at which the English and Cuttack Salt respectively obtained from the Wholesale Purchasers.

It appears, however, that in consequence of the rapid Increase in the Importations by Sea, consequent on the Alterations made in the Salt System in 1836, the Government of India found itself unable to provide Warehouse-room for the Sea-borne Salt, as provided for in Regulation XV. of 1817; and the Privilege of depositing Salt on private Account in the Government Golahs was withdrawn by Act XVI. of 1837, which authorized the Custom House Authorities to regulate the Rates of Wharfage and Godown Rent, and to require "that Goods brought by Sea and stowed in Bulk shall be weighed on board Ship before being sent on Land, and to levy Duty according to the Result of such weighing."

As Salt is an Article which is always "stowed in Bulk," the Withdrawal of the Privilege to lodge imported Salt in the Company's Golahs or other secure Place to be approved of by Government, in which the Salt might be stored for a Period of Twelve Calendar Months from the Date of Import, before the Owners of such Salt could be required to pay the Import Customs Duty of Three Sicca Rupees, imposed by Regulation XV. of 1817, on each Maund of Salt so imported and stored, was soon felt to operate very inconveniently on the Interests of the Importers, and to expose the Revenue to increased Risk. In September 1841, strict Rules were established for the Security of the Revenue. Salt sold to Purchasers, and delivered over the Side of the Ship, was required to pay the Duty immediately; and all Salt permitted to be landed and stored in private Godowns was weighed, and the Duty payable thereon declared; the Importers being further required to lodge Government Paper to the Amount of the Duty payable on the Salt in Three Months after its being stored in the Godowns on private Account. The Allowance for Wastage both on Salt delivered over the Side of the Ship, and on that stored in the Godowns was fixed at Three and a Half per Cent.; and an Allowance of Eight per Cent. was made for Salt manifested to have been reported to cover Wastage in ordinary Weather during the Voyage, but should the Vessel be proved to have experienced bad Weather, the Customs Department were empowered to increase the Wastage Allowance to such an Extent as the Circumstances of the Case seemed to justify.

In the Year 1845 Twenty Tons of Cheshire Salt were exported to Calcutta as an Experiment, which Consignment reached its Destination early in September of that Year. This Salt was described by the Collector of Customs, in a Letter dated 15th September 1845, to be "a fine White Salt;" but he observed, "the Importers could not afford to sell the Salt at less than Eighty Rupees per 100 Maunds, exclusive of the Duty," which the Collector understood would be barely a remunerative Price.

It was not explained by the Collector of Customs whether the Salt had been stored on private Account, or sold to Purchasers over the Side of the Ship under the Rules of 28th September 1841; but the Parties interested in this Transaction represented to the Chairman and Deputy Chairman of the Court of Directors, that great Inconvenience was caused to the free Import of British Salt into Calcutta, by the Rules of 28th September 1841, and they solicited that the following Alterations might be made in the existing Practice:

"That the Importers may be relieved from the Necessity of making a Deposit of the Duty in Government Promissory Notes, or in Bills accepted by Government, previously to placing the Salt in private Bonding Warehouses, as required by the Rules of 28th September 1841.

"Secondly, that the Period of Three Months now allowed for the Salt to remain in the Warehouse without Payment of the Duty may be extended; and,

"Thirdly, that the Rate of Wastage allowed for Salt during the Voyage, and also during Deposit in the Warehouse, may be raised from the

the present Rates of Eight per Cent. and Three and a Half per Cent. respectively."

The Court of Directors in their Despatch, dated 1st July 1846 (No. 8.), stated that they saw no Objection to the Extension of the Term during which the Salt is allowed to remain in the Warehouse from Three to Six Months; but in respect to the Deposit of Government Paper, the Court could not dispense with the most ample Security for the Payment of the Duty at the Expiration of the stipulated Period. Adverting, however, to the Arrangement which was made with the Bonded Warehouse Association permitting Salt to be deposited in the Bonded Warehouses for a Period of Twelve Months on the Association undertaking to pay the Duty at the Expiration of that Term, while in the Case of private Importers a Deposit of Company's Paper, equal to the Amount of the Duty, was required as a Security that the Salt should be cleared, and the Duty paid within Three Months; the Court would not object to Government conceding to any Party tendering Security as unexceptionable as that afforded by the Bonded Warehouse Association in 1840; but they could not consent to any Arrangement which should expose the Government to the Risk of having the Salt in bond abandoned by the Importer, and left in the Hands of Government. The Court further authorized the Allowance for Wastage, on the Passage from England, from Eight to Ten per Cent.; but they considered the Allowance of Three and a Half per Cent. during Transit from the Ship and Deposit in the Golahs to be adequate, as Two and a Half per Cent. was found to be quite sufficient to cover Wastage in the Government Golahs, a Fact known when the additional Allowance of One per Cent. was made in favour of Salt placed in private Warehouses.

In their Letter, dated 26th July 1846, (No. 6.), the Court of Directors reviewed the Operation of the Salt Sales and Collections of Customs Duty, subsequently to the Introduction of the lower Rate of Duty of Three Company's Rupees per Maund in November 1844.

During the Eleven Months commencing 1st December 1843, and ending 31st October 1844, the Clearances of Salt from the Government Golahs amounted to 34,59,520 Maunds; and the Collections, at 3 Rupees 4 Annas per Maund, amounted to 1,43,45,815 Rupees.

During the same Period, commencing 1st December 1844 and ending 31st October 1845, the Salt cleared from the Government Golahs amounted to 35,45,327 Maunds; and the Duty, at Three Rupees per Maund, yielded a net Revenue of 1,36,16,519 Rupees, being 7,29,296 Rupees below the Receipts of the preceding Eleven Months.

The Customs Duty, at 3 Rupees 4 Annas, collected from Salt imported by Sea, during Nine Months, commencing 1st February and ending 31st October 1844, yielded a net Revenue of 18,21,700 Rupees.

And the Imports, from 1st February 1845 to 31st October in that Year, paying a Customs Duty of Three Rupees per Maund, yielded 18,23,316 Rupees, showing a small Increase beyond the Amount collected in the former Period, of 1,616 Rupees.

The Returns of the Salt Clearances during the First Six Months of 1846, show a remarkable Decrease in the Amount of Duty collected from Salt sold from the Government Stores, the net Revenue received at the End of June being

While during the same Period, the net Revenue derived from Salt cleared from private Warehouses, amounted to -

	Rupees.
	34,95,579
	25,96,077
Total Collections during the First Half Year of 1846	60,91,656

1845.
The Salt cleared from the Government Stores during the First Six Months of 1845, yielded a net Revenue of - - Rs. 50,27,531
And the imported Salt cleared from private Stores during the same Period, paid Customs Duty amounting to Rs. 9,34,446
Total Collections during the First Half Year of 1845, Rs. 59,61,977

The foregoing Results show very clearly, that the private Traders cannot truly assert that the Salt Manufacture on the Government Account interferes with a judicious System of Import into Bengal, since they prove to a Demonstration, that it is the Company's Salt which suffers from the Competition. Moreover, the Importers of Foreign Salt, a Term which includes all Salt not the Produce of Bengal, are assured by public Advertisement that the Prices fixed on the Government Salt, deliverable to private Purchasers in Quantities not less than 100 Maunds, will not be

altered until due Notice shall have been given, in order that all Parties engaged in the Salt Trade in Bengal may be assured that no Speculator can purchase Salt at Prices lower than those fixed at the various Places of Manufacture in Bengal.

The large Increase which has occurred in the Imports of Foreign Salt into Calcutta since 1837, and the Withdrawal in that Year of the Privileges conferred by Regulation XV. of 1817 on Salt subject to Customs Duty, both in respect to Storage and the Admission of the Salt into Store free of any Demand of collateral Security for the Payment of the Duty at the End of Twelve Months, without any Provision having been made by the Salt and Customs Department for securing to the Importers proper Accommodation for their Salt, at fair and moderate Rates of Warehouse Rent, appear* to be the real Causes of the present Agitation which the Parties interested* in the Salt Manufacture in this Country are so actively getting up against the East India Company's Salt Revenue in Bengal, under the Plea that the continued Manufacture of Salt on account of Government constitutes illegal Trading in that Article under the Provisions of 3 & 4 Will. 4. cap. 85.

The System established for the Manufacture of Salt cannot, under the Alterations which have been introduced since 1836, be fairly charged with undue Interference with the Salt Trade of Bengal, since the Principles upon which the Manufacture of Salt is based, must be strictly carried out under a System of local Excise and Bonded Warehousing.

The Salt Agent in charge of a District containing numerous Kallaries, or Places of Manufacture, enters into annual Contracts with the head Molungees, or Salt Makers, at Prices regulated by the Cost of Labour and the Supply of Fuel throughout the Agency. The contracting Molungees supply themselves with Fuel from the Government Jungles, which are expressly reserved for that Purpose.

The Salt Agent receives daily Returns of the Manufacture, and at the Close of each Day the Salt is placed in Store under the Charge of Native Officers, who alone are responsible for the safe Custody of the Salt. The Supervision of the Manufacture rests with a different Class of Servants, whose Business it is to see that no Salt is carried away for illicit Vend, within the manufacturing District. At the Commencement of the dry Season, each contracting Molungee receives an Advance of Cash to provide Earthen Pots in which the Brine is formed into Pungah Salt, a Term which distinguishes boiled from Kurkutch Salt, made by Solar Evaporation. On the Completion of the several Contracts, the Accounts of each Molungee are examined, and the daily Deliveries of Salt are carefully balanced with the Sums advanced during the manufacturing Season, and the Differences made good to the several Contractors.

The whole of the Salt is finally removed to the Wholesale Golahs, situated at Places favourably adapted to the Conveyance of the Salt by the navigable Streams which intersect the Salt Districts of Bengal, for the Supply of the Markets in the Interior. The Salt Dealers receive Orders from the Salt Department at Calcutta for the Supplies required by them at any of the Agency Golahs; the fixed Price of the Salt and the Duty of Three Rupees per Maund being previously paid into the Government Treasury at the Presidency; so that neither the Local Officers in charge of the Salt nor the Administrative Department at Calcutta can in any Manner interfere with the free Action of the Traders in Salt. In fact, the principal Point in which the Sales from the Government Golahs differs from the Sales made by private Importers of Foreign Salt, is, that the former must be made at fixed Prices, while the latter may dispose of their Salt at any Price they can obtain.

With reference, however, to the increased, and apparently still increasing Importations of Foreign Salt, it may be a Question of sound Policy, whether the Government should not altogether withdraw from the Import

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* Note.—In a Letter to the Governor of India, dated 3d February 1847, (No. 1.) the Court of Directors have issued Instructions for the Admission of Salt to the Privileges of the Bonded Warehouse Act, XXV. of 1836, and have thereby placed Salt on the same Footing as other imported Commodities.

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of Salt from Districts which cannot be reached by the River Craft of the Country? In that Case the Government Golahs at Sulkea in the Port of Calcutta might be converted into Depôts of Sea-borne Salt, and fair Warehouse Rent charged for the Accommodation thus afforded to private Speculators, as well as for the Maintenance of the Golahs and the Support of the requisite Establishment of Officers and Labourers. Should this Plan be adopted, the Manufacture of Salt on the Account of Government in Cuttack might be restricted to such Quantities as the Province and the Districts immediately adjoining might require; all Surplus to be sold to Purchasers who might desire to ship Salt for the Calcutta Market, on private Account, as is already done on the Coast of Coromandel, under the Madras Government, where Speculators are now supplied with Salt under manifest Clearances, at 15 Rupees per 100 Maunds, or about $3\frac{3}{4}d.$ per Maund of 82 lbs.

It was intended in 1838, when the Bengal Bonded Warehouse Association was constituted by Act V. of that Year, to provide Storehouse Room in that Establishment for Sea-borne Salt, but no Provision was made in the Act binding the Association to construct adequate Golah Room, and the Association seems to have confined their Warehouses to Articles of easier Management than Salt, which must be received and delivered by Weight, subject to an Allowance for Wastage, of $3\frac{1}{2}$ per Cent. Thus the Expectation which might have been entertained by the Government in 1837, when they relieved themselves from the Obligation which they voluntarily took upon themselves in 1817, to provide Warehouse Accommodation for all Salt imported on private Account, that private Enterprise would step in and supply the necessary Warehouse Room to the Importers of Foreign, or Sea-borne Salt, has been disappointed in respect to the Storage of private Salt. It will be seen from the Date of the Two Acts, that the Proposal to incorporate the Warehouse Association must have been submitted for the Consideration of the Government of Bengal and the Customs Department at Calcutta long before the Government of India rescinded Regulation XV. of 1817.

Act XVI. of 1837, which rescinds Regulation XV. of 1817, bears Date 3d July 1837.
Act V. of 1838, which forms the Warehouse Association into a Corporate Body, is dated 14th March 1838.

No satisfactory Explanation of the Motives which induced the Bonded Warehouse Association to decline to receive Salt into Bond, or rather not to provide proper Accommodation for its Reception, can be traced on the Records in the India Board; but, although in 1840 the Association, in common with the Commercial Community in Calcutta, considered the increased Wastage Allowance of $3\frac{1}{2}$ per Cent. to be sufficient to cover any Loss of Weight while the Salt remained in Store, yet as the Association have not proved the Extent of Wastage in their own Godowns, it is impossible to say whether the Complaints of the Importers of British Salt, in respect to its Insufficiency, are ill or well founded, because what would be an ample Allowance in well-constructed Godowns may prove the reverse in the temporary Places of Store to which Importers must resort when a sudden and unlooked for Supply of Foreign Salt enters the Port of Calcutta.

Printed Reports have, for many Years, been received from Calcutta, containing Statements of the Names of all Vessels, the Countries to which they belong, together with the Cargoes which they are declared to contain. These Reports are made up every Week; but in respect to Salt, no Discrimination was made between Indian and Foreign Salt, in consequence, it is presumed, of no Differential Rate of Duty being imposed on that, as on other Articles of Sea-borne Commerce, the Rate of Duty on such Articles varying with the Country in which they are produced, and again with the Bottom, whether British or Foreign, in which they are imported. In May 1846 the weekly Reports were arranged so as to show the Countries from which the Salt was exported; and it appears from the Reports of the Months of May, June, and July 1846, that a large Proportion of the imported Salt is British. This Fact is exhibited in the following Tabular Statement which has been prepared from the weekly Reports for the Months of May, June, and July, for the Years 1846 and 1845 respectively:—

	PLACES OF EXPORT.				
	Britain.	Spain.	Red Sea, &c.	Coast of Madras.	Total Imports.
1846.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
May	1,02,133	2,700	21,025	40,358	
June	39,634	11,850	19,059	8,895	
July	27,760	6,327	19,470	4,000	
Total Imports in Three Months	1,69,527	20,877	59,554	53,253	3,03,211
1845.				Places of Export not discriminated.	
May				Maunds 60,638	
June				„ 37,155	
July				„ 45,193	
					1,42,986
Increased Imports in 1846					1,60,225

British Imports, 1,69,527 Maunds.
Other Imports, 1,33,687 „
Difference 35,940

It thus appears that in the Quarter ending July 1846, the Imports from Great Britain exceeded the Imports from all other Countries by 35,940 Maunds.

Bengal Opium Revenue.

The Select Committee of the House of Commons, in their Report, ordered to be printed 12th August 1832, observed that "the Opium Monopoly of Bengal supplied the Government with a Revenue amounting to 84,59,425 Sicca Rupees, or 981,293*l.* per Annum, and the Duty which was thus imposed amounted to 301¾ per Cent. on the Cost of the Article."

The Select Committee shortly pointed Four other Methods of raising a Revenue from Opium, besides the present Means of a Government Monopoly; viz.—

1st. An additional Assessment on Lands under Poppy Cultivation. 2d. A Duty to be levied according to the Value of the standing Crop when ripe. 3d. An Excise Duty on the Juice, when collected. 4th. A Customs Duty on the Exportation of Opium." They remark, however, "That although the Government Monopoly must, in all Probability, like all other Monopolies, be disadvantageous, in consequence of the Want of Economy in the Production, and the Restrictions which it imposes on the Employment of Capital and Industry, yet it does not appear to be productive of very extensive or aggravated Injury; and unless it should be found practicable to substitute an increased Assessment on Poppy Lands, it did not appear" to the Committee "that the present high Amount of Revenue could be obtained in a less objectionable Manner."

The Select Committee did not advert to the Fact that the Court of Directors, before the Introduction of the existing System of Monopoly of Produce at First Hand with the Ryots, had informed the Government of Bengal that they would prefer an Increase to the Rents of the Zemindars to the System then acted upon of receiving the Poppy Juice at fixed Prices. In a Minute, recorded in 1786, Lord Cornwallis showed, that in the Poppy Districts in Behar, the Lands were in the Occupancy, not of the Zemindars or Revenue Farmers, but of a Body of small Proprietors called Putteedars, amounting at least to 50,000, and under this numerous Body of Landholders the Cultivation was carried on by their Tenants, whom his Lordship designates the "common Ryots, who had a certain Property in the Crop, and their Rents were paid, either in Money or in Kind, according to the Usages of each Pergunnah," or Subdivison of a Collectorate. "Those Rates and Usages," Lord Cornwallis observed, 'were well understood by the Ryots, who were jealous of their established Rights, and suspicious of every Innovation."

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In the Year 1799, the Governor General in Council enacted Regulation VI. of that Year, which contains precise Rules for securing to the Poppy Cultivators the Benefit of the ancient Pergunnah Rates in Money on Lands devoted to that particular Crop.

The Ryots are at perfect Liberty to accept or refuse any Tenders which may be made to them by the Opium Agent and his subordinate Officers, to enter into Contracts to deliver, at fixed Prices, the whole of the Juice of the Poppy to be manufactured into the Opium of Commerce in the Two great Factories in Behar and Benares. When the Ryots enter into Engagements to cultivate specific Quantities of Land with the Poppy, they are bound under heavy Penalties to cultivate the full Number of Begahs* specified in each Engagement. After the Poppy reaches its full Growth, the Fields are examined by Native Officers employed in the Opium Department, and, conjointly with the Cultivators, Estimates are prepared, showing the probable Produce of each Field.

As the Producers of an Article which is ultimately to be taxed with a heavy Duty, the Ryots† are placed under a System of Checks, which are calculated to secure, without Adulteration, the Delivery of the whole of the Poppy Juice into the Hands of the Local Deputy Agents, who forward the whole of the Juice under Seal to the Opium Agents who superintend the Manufacture of the Drug at the Two great Factories at Patna in Behar, and at Ghazeepore in Benares.

With respect to the supposed "Want of Economy in the Production of the Article, and the Restrictions which the Monopoly imposes on the Employment of Capital and Industry," it is a remarkable Fact, that the Opium Contracts have been more than doubled within the last Twenty Years, while the Quality of the Article has been improved, and its Cost to the Government has been slightly reduced since the Seizure of the Opium in the Canton River in 1839,—a Measure which was resorted to by Government to lessen the Supply, under the peculiar Circumstances of the Markets at that Period.

The average Cost of each Chest of the Monopoly Opium, containing about 140 lbs. of the Drug, has been variously stated at 300 to 350 Rupees. Assuming the latter Price to include all Charges incurred by the Opium Department, from the Commencement of the Cultivation of the Poppy to the Manufacture of the Drug and its Deposit in the Opium Warehouses at Calcutta, the Difference between that Sum and the Amount of the Biddings by private Purchasers at the Calcutta Sales, constitutes the Revenue, or what the Select Committee designated the "Duty" imposed upon Opium by means of the Monopoly.

In Malwa, the Native Princes and Chiefs derive a Revenue from Poppy Lands by assessing the Land at higher Rates than for any other Description of Produce, and in levying a Transit Duty on the Drug after it has been manufactured and brought to Market in Central India. In Malwa, the Juice is collected by the Cultivators during the Months of March, April, and May, which is purchased by Native Capitalists, called Banyans and Shroffs, and manufactured into Cakes of Opium by these Parties, during the Rains. The Merchants engaged in the Malwa Opium Trade effect their Purchases from the Banyans and Shroffs, and the Prices paid for Malwa Opium in 1845 was estimated at 1,050 to 1,260 Rupees per Chest of 140 lbs. Weight: but all Parties engaged in the Traffic admit that the Malwa Opium is greatly adulterated by the Banyans and Shroffs during the manufacturing Process; and the Quality of the Opium has suffered so much in the Estimation of the Chinese, that not a single Chest is purchased

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* Three Begahs are equal to an English Acre.

† In the Nine Districts included in the Behar Agency, Advances were made by the Opium Agent to 200,000 Ryots, who engaged to cultivate 1,75,371 Begahs of Land, equal to 58,457 Acres. The total Payments to the Ryots in that Year (1843–44) amounted to Rs. 39,38,013; and it was found that, on the 31st December 1844, the Value of the Opium received in the Patna Factory, at 3 Rupees 10 Annas per Seer of Juice, covered the whole of the Agent's Advances, with the Exception of 94 Rupees 5 Annas, due by a few Cultivators in the District of Bhangulpore. It further appeared, that during Three Years the Advances in Behar amounted to 99,07,841 Rupees, the whole of which Sum had been adjusted with only the trifling Loss of 94 Rupees 5 Annas, as above explained. The Opium Juice delivered by the Ryots in 1843–44, yielded 15,226 Chests.

by them without minutely testing every Cake which it contains; while, on the other Hand, the Behar and Benares Opium is freely bought up, the Agency Marks and Seals being entire are considered by the Chinese as satisfactory Evidence of the Drug being of the established Quality of the respective Agencies, Behar Opium commanding a higher Price, both in Calcutta and China, than that of Benares.

Besides the Cost Price of the Opium in Malwa, the Government of Bombay now levy a Duty of 300 Rupees per Chest, which is paid in Malwa, and the Merchants receive Passes permitting the Transit of the Opium to the Port of Bombay. This Duty has been raised since 1842 from 125 Rupees per Chest to its present Amount of 300 Rupees; and the Ability of the Government of India to enforce that high Price of Tax is entirely to be ascribed to the Occupation of Scinde, and the Command over the Traffic on the Indus.

Owing to the very different Manner in which the Bengal Opium is prepared for the Calcutta Market, contrasted with the Practice which prevails in Malwa, it is not possible to form any Opinion upon the comparative Cheapness at which the Drug is manufactured under the strict Monopoly of the Bengal Government; and in Malwa, through a System of local Land Tax, and the free Competition of the Parties engaged in manufacturing the Drug; but enough has been stated to show that the Monopoly has for a long Series of Years maintained the Article at an average and moderate Price to Government, the Difference which annually appears in the nominal Prices obtained from the Behar and Benares Opium at the Calcutta Sales being caused entirely by the Biddings of the Speculators, who thus assess themselves in the Amount of the Duty received by Government at the public Sales.

This will be apparent from the following Tables showing the Results of the Opium Sales from 1838 to 1846:

	No. of Chests sold in each Year.	Average Cost Price per Chest.	Average Price per Chest obtained.	Gross Proceeds of Sales.	Net Revenue, deducting Cost of Opium.
		Rupees.	Rupees.	Rupees.	Rupees.
1838	19,133	350	747	1,42,98,118	76,01,568
1839	18,563	„	536	99,56,529	34,59,479
1840	17,858	„	544	97,14,611	35,64,311
1841	18,227	„	707	1,33,18,549	67,29,099
1842	18,362	„	812	1,49,06,576	84,79,877
1843	15,104	„	1,344	2,03,02,996	1,50,16,596
1844	18,350	„	1,336	2,45,28,667	1,81,06,167
1845	21,437	„	1,343	2,87,94,545	2,12,91,595
1846	22,038	„	1,247	2,74,93,343	1,97,80,043

In order, however, to show the Effect which the Seizure of the Opium by the Chinese Authorities, in March 1839, and the consequent Hostilities with the Emperor of China, produced upon the Opium Sales in Calcutta, it is necessary to state that in 1836, the Sales yielded upon 15,044 Chests a net Revenue of 1,46,98,365 Rupees; and in 1837 the Sales amounted to 17,244 Chests, and the net Revenue to 1,76,16,665 Rupees.

The Results of the Four Years from 1843 to 1846 show that the estimated Amount of the Revenue derived by the Government, anterior to 1832, from the Sale of Behar and Benares Opium, as stated in the Report of the Select Committee, namely 84,59,425 Sicca Rupees, equal to 90,23,387 Company's Rupees, has been more than doubled, the average Receipts into the Government Treasury at Calcutta during those Years having amounted to 1,87,23,800 Rupees.

The only Point in which the Government are affected by the existing Method of raising its Revenue from Opium is the Means employed of determining the Amount of the Duty which the Article is capable of yielding, by periodical Sales of declared Quantities of Opium to be sold at fixed Days during each Year. The Number of fixed Sales has latterly been Five, but it is in contemplation to increase the Number to Nine, by which Capitalists would be enabled to regulate their Purchases by the State of the Markets in China and the Straits of Malacca, without committing themselves

themselves to speculative Prices at long Dates. The System of Sales, however, so completely identifies the Government of Bengal with the Trade to the Eastward, as to render it impossible for Her Majesty's Representative in China to reply to any Complaints that may hereafter be made respecting the increased Supply of Opium to the illicit Dealers in China, that the Government of India endeavour to repress such Traffic by imposing high Duties on the Export of the Drug in India, which is the Fact in respect to Malwa Opium, but only indirectly so in regard to the Produce of Bengal. It would appear, at all events, to merit Consideration, whether a fixed Duty added to the Cost and Charges of Manufacture, including Interest on the Capital employed in the Cultivation of the Poppy, and the Manufacture of the Drug, might not be conveniently substituted for the constantly fluctuating Profits now derived from the speculative Competition of Bidders at the Opium Sales.

Or, perhaps, it might be considered advisable, in the first instance, to introduce the Principle of fixed Prices, which now regulates the Sale of Salt manufactured in the Bengal Agencies, a Principle which would leave the Transactions of the Merchants free from all Interference on the Part of the Officers of Government, further than would be necessary to see that the Opium purchased for Export was regularly shipped and cleared at the Custom House. This Precaution is now used in order to guard against the Retention of Opium by Purchasers, for the Purpose of illicit Vend in the Provinces of Bengal, where the Drug is subject to a special Excise Duty collected by the Abkarree Officers from licensed Retailers, and which Duty considerably exceeds the average Prices of the Calcutta Sales.

It has been already stated, that the Holders of Malwa Opium are, on the Payment of a Duty of 300 Rupees per Chest, permitted to avail themselves of the direct Route to the Port of Bombay, where the Opium is required to be exported; and for the same Reasons as in Bengal, the Holders of Malwa Opium are prohibited from all Interference with the Abkaree Revenue of that Presidency.

The average Prices of the Drug in the Markets of Central India might be taken as a safe Regulator, from Season to Season, of the Rates to be fixed on the Behar and Benares Opium, including of course the Pass Duty of 300 Rupees paid in Malwa.

It is very necessary that the Bengal Opium should be enabled to compete fairly with the Malwa Produce in the Foreign Markets, since it is the Interest of the Holders of Malwa Opium to purchase at Prices which may enable them to undersell the Holders of Bengal Opium; and for securing that Object, Instances have occurred in which the Holders of Malwa Opium employed Agents to bid at the Calcutta Sales, merely to enhance the Prices, without any Intention to become Purchasers.

Bengal Customs Revenue.

In Bengal the Customs Duties on Imports and Exports were revised in 1836, and several Articles of British Manufacture which had been imported free of Duty, were subjected to Duty; viz., Marine Stores and Metals were required to pay a Duty of Three per Cent., and Woollens Two per Cent. The Import Duty on Cotton and Silk Piece Goods, Cotton Twist, and Yarn of British Manufacture, was raised from $2\frac{1}{2}$ to $3\frac{1}{2}$ per Cent. The same Articles imported on a Foreign Vessel are charged with double Duties; and similar Products of Foreign Countries imported on a British Vessel also pay double Duty. And with the Exception of the Duty on Opium and Salt, all Articles imported on a Foreign Vessel pay double the Rates which are leviable on the same Goods when imported on a British Vessel.

The Duties on Exports were at the same Time greatly simplified,—the whole of the Internal Customs Duties, called Transit and Town Duties, having been abolished; and the Number of enumerated Articles were reduced from 234 to 15, of which Six are free. The unenumerated Articles were respectively charged with an Export Duty of Three per Cent. on a British, and of Six per Cent. on a Foreign Vessel.

The whole of the Custom House Establishments in the Interior were abolished, and the Trade relieved from those vexatious Interruptions which

embarrassed the Commerce of Bengal; and the Loss of Revenue by the Substitution of Import and Export Duties on the Sea-borne Trade was inconsiderable.

In the Year 1838 the same System was extended to Bombay; but in that Presidency there are numerous independent States which form the Inland Boundary of the British Territory; and the Trade between those States and the British Possessions is subject to the general Duties imposed by Act I. of 1838, on the Import and Export Trade of the Presidency by Sea.

In the Year 1843 the Frontier Duties, which up to that Period continued to be levied on the Import and Export Trade, in the Territories situated on the North and Western Frontiers in Upper India, at the old Rates of Transit Duty, were all rescinded by Act XIV. of 1843, and the Collections on Import and Export across the Frontier Customs Lines confined to Three Articles, namely, on Imports of Salt and Cotton from Foreign States, and on Sugar exported from the British Territory.

The Madras Inland Customs and Town Duties were also abolished by Act VI. of 1844, and the same System of Import and Export Duties established at Bombay was introduced into the Presidency of Madras.

In December 1844, the Court of Directors instructed the Government of India to revise the Rates of Customs Duties at the Three Presidencies, with the View of making good the large Deficiency in the Revenue at Madras, occasioned by the Abolition of the Inland Customs and Town Duties, and at Bombay by the Abandonment of the Town Duties and Local Taxes of a very vexatious Description, which the late Governor General, Lord Ellenborough, had hoped to secure by a large Increase of the Tax* on Salt at both Presidencies, but which the Court of Directors only sanctioned to the Extent of Fourteen per Cent. at Madras, and of Fifty per Cent. at Bombay.

This Revision was effected by the Government of India in May 1845, and the Schedules of Import Duties in Bengal, Madras, and Bombay were raised on British manufactured Articles to Five per Cent. on British, and Ten per Cent. on Foreign Bottoms. These Rates were doubled in respect to Foreign Manufactures imported on British Vessels, and quadrupled when imported on Foreign Bottoms, with the Exception of Wines and Liquors, which are only doubled. No Alteration was made in the Rates of Export Duty previously established by the Indian Customs Acts, XIV. of 1836, XVI. of 1837, I. of 1838, and VI. of 1844.

The Governments in India have not yet transmitted any Returns showing the Operation of the increased Duties on the Customs Revenue; but this has been rendered an Object of comparatively little Interest, by the very important Alterations which the Court of Directors have in their separate Revenue Despatch, dated 22d April 1846 (No. 3), proposed to introduce into the Customs Department in India. The Court observed, that for many Years they had "spared neither Pains nor Expense in encouraging, by all possible Means, the Production in a State suited to the Foreign Market, of the staple Articles of Indian Growth; and" that it was "altogether inconsistent with that Policy to burden them with Duties which must of Necessity operate as Checks to their Exportation." With the Exception of Indigo, Five Sixths of the total Supply being produced in India, the Court would abolish the Export Duties altogether, the Court being of Opinion that a considerable Export Duty might be retained on Indigo without affecting the Foreign Demand. The Court would, at the same Time abolish all double Duties imposed on the Trade in Foreign Bottoms; and should it be deemed requisite to give Protection to the Shipping of British India, the Court would prefer exercising the Powers conferred on them by the Act of the 37 Geo. 3. Cap. 117., and prohibit all Importations on Foreign Vessels into the Ports of British India, from

EXPORT DUTIES.
On Cotton exported to any Place except Europe, the United States, and British Possessions in America, 8 Annas per Maund.
Sugar and Rum, to all Foreign Countries, 3 per Cent.
Indigo, 3 Rupees per Maund.
Silk, raw Filature, 3½ Annas per Seer (2 lbs.)
Silk, Bengal, wound, 3 do. do.
All Country Articles not enumerated, 3 per Cent.

* The Price of Salt by Act VI. of 1844, was fixed at Madras, at 24 Annas 1 Rupee and a Half per Maund, which was reduced by the Court's Orders to 16 Annas, the former Rate having been 14 Annas per Maund, both Rates including the Cost of the Salt.
The Excise Duty of 8 Annas per Maund was raised to 16 Annas, but reduced to 12 Annas by the Court's Orders.

the

the United Kingdom and British Possessions generally, and from any Ports whatever in Asia, or on the East Coast of Africa; a Measure which would put a Stop to the Competition of Foreign Vessels with the Carrying Trade between British India and the Ports of the Asiatic Seas, which had become a Subject of Complaint with the Shipowners in British India.

With respect to Import Duties, the Court of Directors considered the present Scale, excepting the double Rates imposed on Foreign Vessels, to be in general moderate, and not to require Alteration.

The Despatch brought the following practical Suggestions for the Reconstruction of the Customs Laws of India, under the Consideration of the Governor General of India in Council:—

1st. "The Abolition of Export Duties on all Articles except Indigo.

2d. "The Abolition of double Duties on Imports and Exports on Foreign Bottoms.

3d. "The Publication of a general Tariff of Duties for British India, the Trade from Port to Port being left free and unrestricted on all Articles, with the Exception of Salt and Opium."

The Government of India was desired to take the Court's Observations into early and careful Consideration; but it was not wished that any Step should be taken to carry the Court's Suggestions into execution without their previous Sanction.

In a Minute recorded by Sir Thomas H. Maddock, the President of the Council of India, dated 23d June 1846, his Honour stated that he was prepared to concur in an Enactment to declare the Coasting Trade absolutely free, and to include in the Operation of the Law, the whole of the Coasts, which are with few and trifling Exceptions under the direct Government of the East India Company, from Kurachee to Singapore, in which Case he hoped that "Her Majesty's Government would extend its Operation to the Island of Ceylon, so that India may enjoy a reciprocal Freedom with that rising Colony."

"It was scarcely possible," Sir Thomas Maddock remarked, "to name a staple Article of Export which has not already before it reaches the Port from which it is shipped, contributed by direct or indirect Taxation to the Public Revenue. Silk, Sugar, Cotton, Indigo, Saltpetre, and Grain, are all heavily taxed in the Shape of the Rent of the Lands on which they are produced. It is the Interest of the Government to encourage the Cultivation and Produce of all these Articles, not only as they promote the general Wealth and Prosperity, but as they tend to improve the Condition of the Landholders and Ryots, and by increasing their Means, facilitate the Collection of the Government Land Revenue."

"The Indian Government," he adds, "may not indeed immediately, or at any future Time, look for direct pecuniary Equivalent for the Amount of Export Duties which it now collects. The Land Revenue being for the most Part a fixed Amount, and nowhere promising any great Augmentation, we cannot expect to derive any Equivalent from that Source; and though the Imports of British Manufactures and Foreign Produce may increase in some Proportion to the Increase of our Export Trade, which we may calculate on as the Consequence of the Abolition of Export Duties, still the Consumption of these Imports in the Interior of the Country is not likely to go on increasing as rapidly as the Exports may be expected to do. The Tastes and Habits—not to say the Poverty—of the great Mass of the People of India, are all opposed to the Supposition; and the Nature of our Connexion with England, which calls upon us to furnish an immense yearly Tribute to that Country, checks all Tendency, which might otherwise exist, to an Equalization of Trade between the Two Countries, and compels India to export beyond the Means of consuming imported Articles in return.

"Nor is there any other Source of our Indian Revenues likely to be greatly or immediately improved by an Increase of our Exports; so that, as concerns the Public Finances, the Abolition of those Duties must be regarded as an absolute Sacrifice of a Part of the present Revenues of the State; and any Equivalent expected in the improved Condition of the Country at large must be regarded as a remote Contingency.

"We can at the present Moment ill afford to part with any established Source of Revenue; but the same may be said to have been the Case when we got rid of a Mass of oppressive Duties very lately in the Madras Presidency. But, whatever may be the Amount of Sacrifice," the President in Council states, "I hail with Satisfaction the Prospect of the Court of Directors sanctioning a Measure which, abstractedly considered, is wise and proper, and which will not only be beneficial to the Country, but must promote the national Prosperity.

"When the Government of Bombay, a short Time ago, brought to our Notice the Expediency of lowering, if not altogether abolishing, the Export Duty on Cotton grown in that Presidency," Sir Thomas Maddock "foresaw the Necessity ere long of adopting that Measure, and the Inexpediency of maintaining a System of Export Duties at all was at the same Time admitted; and" Sir Thomas "entirely concurred in the Argument of the Honourable Court, that while we are willing to make large Sacrifices in another Shape, to promote the Produce of the most important staple Articles the Growth of India, it is inconsistent that we should discourage their Production by levying heavy Duties on their Exportation."

"There is," he observes, "another Article—Sugar—of which India, under proper Encouragement, can easily supply the Wants of all Europe. Under the old System of Restriction, when India was treated in the Markets of England as a Foreign Country, the Supply of this Article was on a very small Scale, compared to what it has become since this Country was placed on a Footing of Equality with Her Majesty's Colonies, as to the Rate of English Duty charged on her Sugar. But the Production of Sugar for the English Market may be said to be only in its Infancy. It is increasing, and will increase; and it behoves the Government of India to afford to this important Staple, all the Encouragement which Freedom from Export Duty universally, and not at particular Ports, would supply. We shall thereby render a great Service to Great Britain as well as to India."

Sir Thomas Maddock "would certainly extend the Freedom from Export Duty on all Articles, the Produce of the Country, to Foreign as well as to British Ships. It is for the general Advantage of our Subjects, that the Demand for their Produce should be increased by every Facility that can be afforded for the Sale of it, and to them it is unimportant whether their Goods are exported in a British or in a Foreign Bottom." But he could not say that he was "prepared to sanction the Admission of Imports on Foreign Vessels on the same Terms as those on British Bottoms, unless in the Case of Nations who are willing to grant reciprocal Advantages to British Ships in their Ports." Sir Thomas did not "think that it would be enough to shut out the Foreign Mercantile Navies of Europe and America from the Coasting Trade of India; and in that Trade they can never participate largely. Whatever national Benefit is derived from our Navigation Laws must be diminished, by encouraging the Employment of Foreign Vessels in the Indian Trade. If there is any Branch of our Commercial Navy useful to the Nation as a Nursery for Seamen, that which is almost the most numerous, which consists of the largest Merchant Vessels in the World, and which is constantly employed in Voyages of 15,000 Miles to and fro, must be regarded as Second to none. On this account alone, Sir Thomas would keep up the Differential Scale of Import Duties with respect to Merchant Ships of all Nations, which do not admit our Ships into their Ports on the same Terms as their own. And there was no Inconsistency in advocating an Equality in Exemption from Export Duty, and proposing to maintain a Distinction in our Import Duties. The former, by increasing the Means of Export and the Demand for our Produce, benefits the Producer and the Country at large. But the Quantity and the Value of the Imports fell so far short of those of our Exports, that the Ships which visit India from Europe and America are obliged to come out for the greater Part in Ballast; and there is consequently such a large Portion of the Tonnage of the British Ships unemployed in the Outer Voyage, that there would be no Benefit conferred on the Consumer in India, from increasing the Competition, by admitting Foreign Ships on the same Footing as English Ships. It would be granting a Boon to the

Foreigner,

Foreigner, without any public Benefit to our Subjects. French Ships are the only Foreign Ones which bring valuable Cargoes to Calcutta; and their Cargoes, chiefly Wines and Millinery, are of a Description which can best bear a heavy Impost.

"With respect to the Relief to be afforded to the Importers of manufacturing Implements and Metals employed in Machinery, it will be observed, that by the Order in Council, dated 28th June 1845, the Government of India had already evinced its Disposition to remove Restrictions on Imports of this Nature, and the Indulgence may be extended."

With respect to the Distinction suggested in the Court's Letter, to be made between Indigo and other Articles of Indian Produce in respect to Export Duty, Sir Thomas Maddock observed that it was "true that India produces a large Portion of all the Indigo consumed in Europe; but India was not entirely without Rivals in the Production of that Article. The Production entails a very great Outlay of Capital, and the Speculation is One of a very hazardous Nature. The Introduction into Bengal, where most of our Indigo is made, in the Course of the last Two Years, of an improved Process of manufacturing Sugar, with the Prospect of bringing it to Market with extraordinary Profit, has already led to Lands formerly cultivated with Indigo, being given up to Sugar, and much of the Capital hitherto employed in raising the former is likely ere long to be devoted to the latter Article. It is to be expected, therefore, that the Supply of Indigo from India into the European Market will diminish, and as it does so, Java, the Brazils, and other Countries, may come into Competition with us; and if, under such Circumstances, this were to be the only Article of Indian Produce subject to Export Duty, there can be no Doubt that great Discouragement would attend the Speculation, and we may gradually lose the Superiority in Quantity and Quality of the Article which now exists in the Markets of Europe." From these Considerations, Sir Thomas Maddock was "led to think that it will be desirable not to make any Difference in respect to Export Duties between Indigo and other Articles."

Mr. F. Millett, the Junior Civil Member of the Council of India, recorded a Minute, dated 2d July 1846, and he observed, that "the only Objection that can be urged against the immediate Abolition of the Export Duties, was the very grave One of the embarrassed State of our Finances, and the little Expectation to be entertained, at present, of bringing down our Expenditure to the Level of our Means." "Otherwise," Mr. Millett adds, "I have that Confidence in the Soundness of the Principle on which the Propositions before us are based, that I am satisfied that sooner or later the increased Prosperity of the Country resulting from the greater Freedom of Commercial Intercourse, would produce corresponding beneficial Effects upon the Resources of the State."

With a view of ascertaining whether India really possesses, and is likely for some Time to enjoy, a Preference in the European Markets, which would be a sufficient Reason for making Indigo an Exception from the general Rule of free Exportation, Mr. Millett had procured Statements of the Quantity and Value of the Indigo exported from Bengal from 1836-37 to 1845-46, as also of the average yearly Prices realized in London and France, in as far as he had been able to ascertain them, during the same Period of Ten Years.

Year.	Quantity in Indian Maunds.	Value in Company's Rupees.
1836-37	89,490	1,06,00,212
1837-38	95,861	1,12,47,681
1838-39	90,712	1,06,43,666
1839-40	1,19,842	2,38 18,553
1840-41	1,15,264	2,27.11,602
1841-42	1,21,642	2,39,51,248
1842-43	82,820	1,64,77,166
1843-44	1,60,224	3,19,16,167
1844-45	1,29,484	2,58,04,915
1845-46	1,03,531	1,93,54,664

Year.	Price in London, per lb.	Price in France per ½ kilogramme, Duty paid.
	s. d.	Francs.
1836	6 4	8 65
1837	6 2	10 15
1838	6 7	11 80
1839	7 11	12 55
1840	7 1	11 00
1841	6 9	10 00
1842	5 11	9 50
1843	5 7	9 25
1844	5 3	7 55
1845	5 0	7 45
1846	4 9	7 30

The whole of the Indigo contained in the Statement was the Produce of Bengal; the greatest Part was shipped to Great Britain; the other principal Countries of Import are, in order,

France,
The Arabian and Persian Gulf, and
North America.

Mr. Millett considers it probable that former high Prices induced too much Speculation in the Article, and that the present low Rates are the Consequence of a too abundant Supply. "Sugar," he adds, "in the meantime having become a valuable Commodity of Exportation, it is natural that much Land of late appropriated to Indigo, should now be cultivated with Sugar Cane. Still, the Question remains, whether Indigo cannot be produced here at much less Cost and of better Quality than in any other

Country; and if such be the Fact, it may continue to bear the Export Duty now levied, without Fear of meeting with anything approaching to successful Competition from Brazils or elsewhere."

The Duty realized in Bengal on the Indigo exported in 1844-45 was 4,94,404 Rupees; of which 2,19,440 Rupees was levied on Exports on Foreign Bottoms.

Mr. Millett observed, that Government had no correct Information of the total Amount of Customs Revenue which would be immediately lost to the Three Presidencies by the Abolition of the Export Duty; but in Bengal alone the Loss would be 13,62,430 Rupees, if Indigo was included among the Articles relieved from Duty; but if the Export Duty on Indigo be retained, as at present, the Loss would amount to 8,65,026 Rupees, and if the double Duty on Foreign Bottoms be reduced from double to single Duty, on the Export of Indigo, the Loss would be 9,74,748 Rupees.

At Madras, the Export Duty on Cotton only, in 1844-45, was 3,29,193 Rupees.

At Bombay the same Duty averaged 5,32,546 Rupees per Annum, from 1842-43 to 1844-45.

"The immediate Sacrifice," Mr. Millett observes, "would certainly be very considerable. An eventual Increase of the Land Revenue might be expected to a certain Extent from the Encouragement held out to the Cultivation of Waste Lands; but in Bengal, Behar, and Benares, the Revenue is permanently settled, and in the Ceded and Conquered (North-western) Provinces, the Settlements are concluded, with few Exceptions, for Thirty Years.

The Northern* Sircars of Madras are also permanently settled. In the remaining Territories of that Presidency, and in those of Bombay, the Effect on the Revenue should be more immediately felt.

Mr. Millett was, however, more sanguine than the President in Council, as to the probable Increase of Importation to be expected from increased Exportation. The following Statement shows the Imports had greatly increased in Bengal, from the Year 1843-44, from which Time there was also an Increase of Exports:—

IMPORTS.

Year.	Merchandize Value in Rupees.	Treasure Value, Rupees.	Total Value, Rupees.
1840-41	4,88,97,449	97,80,222	5,86,77,671
1841-42	4,43,69,440	99,27,282	5,42,96,722
1842-43	4,06,16,559	1,65,28,720	5,71,45,279
1843-44	4,56,80,900	1,90,85,662	6,47,66,562
1844-45	6,08,69,229	1,60,57,069	7,69,26,298
EXPORTS.			
1840-41	8,28,31,237	8,62,061	8,36,93,298
1841-42	8,35,18,737	4,21,855	8,39,40,592
1842-43	7,64,11,324	1,09,841	7,65,21,165
1843-44	10,08,83,323	2,87,947	10,11,71,270
1844-45	10,04,02,478	29,15,434	10,33,17,912

Mr. Millett had not analyzed the above Increase, but he believed it was generally understood that the Consumption of Cotton Twist, and Yarn, and Cotton Piece Goods was becoming very considerable among the Natives of Bengal.

Pending the Receipt of accurate Returns of the Imports and Exports of all the Presidencies, and the Amount of Duties realized therefrom, the

* In the Remarks to be submitted on the Tenures of Madras and Bombay, under the Revenue Systems of those Presidencies, it will be shown that in the Northern Sircars the Zemindars are generally bankrupt, the Revenue greatly in arrear, and the Country rapidly falling out of Cultivation. In the Districts which Mr. Millett assumes an increased Demand could be made, the Ryots hold their Fields at Rates not liable to increase; so that the Compensation expected from Land Rents can only be looked for from the extended Occupation of Government Waste Land.

further Consideration of this very important Subject was postponed by the Council of India on the 3d July 1846.

The Chamber of Commerce, on the 14th September, addressed an Application to the Government of India, in which they represented that the decreased Value of Indigo in Europe had been occasioned by the Competition of the Article produced in Java, Guatimala, and Mexico, whereby Indigo had been rendered One of the least remunerative Products of Bengal, and consequently the least capable of bearing Taxation on Export.

The Chamber of Commerce was informed, 19th September 1846, that the Subject of the Export Duties had been for some Time under the Consideration of Government.

It appears, from a Return prepared in Communication with the Customs Department at Calcutta, that the total Shipment of Sugar from that Port, in 1845-46, consisted of 18,39,374 Indian Maunds, of which 18,31,263 Maunds were exported to Great Britain, leaving only 3,514 Maunds on which the Duty of Three per Cent. on the Value was collected. It further appears that not a single Maund had for several Years been exported to Europe on a Foreign Vessel, the Exports being principally to the Arabian and Persian Gulfs.

Bengal Abkarree Revenue.

The Indian Abkarree is a mixed System of Excise and Licences, and, until the Year 1840, was principally levied through the Agency of Contractors, who agreed to pay the Collectors of Districts a fixed Sum for the Privilege of selling Spirits and intoxicating Drugs at Shops, which they were licensed to establish within their respective Farms, the Duty of the Collector being that of a Receiver of the Instalments which each Abkarree Contractor had engaged to pay at fixed Periods.

Previously to 1829 the Collectors of Land Revenue received a Commission on the Amount of their Abkarree Collections, but in that Year this Inducement to superintend the Sale of the Abkarree Farms, and to secure the highest Revenue which the System would admit of, was withdrawn, and the nominal Control of the Department transferred to the Board of Salt, Opium, and Customs, at the Presidency.

In the Year 1829-30 the Abkarree Collections in Bengal, Behar, and Orissa, amounted to 20,27,356 Rupees; but it was found in 1840, that the average Receipts during the Seven Years from 1833-34 to 1839-40, amounted only to 15,19,713 Rupees, while it was ascertained that the Consumption of Spirits, Liquors, and intoxicating Drugs, had largely increased. In fact, as was observed by Mr. W. W. Bird, the Senior Member of Council, the Attempt to realize an Excise Revenue, without Excisemen, had necessarily failed; and as the Government of India considered it probable that under an efficient System of Management, the Revenue might be largely increased, they enacted a new Law, Act XXV. of 1840, for placing the Superintendence of certain Districts in a separate Commissioner, acting under the Board of Customs, &c., and providing precise Rules for the Collection of the Abkarree Revenue, and the Prevention of illicit Possession or Manufacture or Sale of fermented Spirituous Liquors or intoxicating Drugs.

As the new Agency required for giving Effect to the Provisions of the Act constituted a new Charge on the Finances of Government, and as it would not be practicable at once to secure the Services of competent and trustworthy Abkarree Officers, it was determined that the new System should be introduced gradually, and the Seven Districts contained in the Calcutta Division were placed experimentally under an Abkarree Commissioner (Mr. Palmer), who was allowed an Establishment of subordinate Officers for each of those Districts, not to exceed 1,445 Rupees per Mensem. Thus in the Seven Districts, a new Charge, independently of the Commissioner's Salary and Allowances, was authorized, to the Extent of 1,21,380 Rupees per Annum. The whole of this increased Charge was covered by the Improvement of the Revenue during the First Year; and the System has been extended to the Revenue Division of Dacca, containing Ten Districts, and which has been constituted the Second Abkarree Division.

Thus the new System has been introduced into Two Revenue Divisions in Bengal, but as the professional Abkars, who are both Distillers and Keepers of licensed Shops, were strenuously opposed to the Introduction of more stringent Rules by an efficient Agency, it has been found necessary to put down this Opposition, by extending the Abkarree Commissioners to several Districts not originally included in the First Abkarree Division, in consequence of which the Two Commissioners have now under their Charge Twenty Districts or Zillahs.

The System has likewise been extended most beneficially to the Discipline of the Army, to the great Military Cantonments, the Commissariat Officers being the Abkarree Superintendents of each Cantonment, with an efficient Establishment of Police to enforce the Regulations of the Department. The Revenue has been improved, and Drunkenness diminished, the excised Spirituous Liquors supplying the Place of smuggled Spirits.

The Introduction of the Abkarree Act, XXV. of 1840, into the Dacca Division, took effect on 1st May 1845, but no Results of the new Management have yet been received.

Bengal Stamp Revenue.

This Source of Revenue was originally introduced with the view of discouraging Litigation, by rendering the Proceedings more expensive than they would have been without the Use of stamped Paper.

In 1824 the whole of the Rules regulating the Use of Stamps were remodelled by Regulation XVI. of that Year, and the Use of stamped Paper extended to Bills of Exchange, Notes of Hand, Receipts, Deeds, and other Documents subject to similar Duty in England.

The same Rules were finally extended to the City of Calcutta, and the Area situated within the Limits of the Supreme Court at that Presidency.

The Stamp Revenue is under the Charge of a Superintendent at the Presidency, who is responsible to the Board of Salt, Opium, and Customs. The Sale of Stamp Paper is entrusted to Stamp Venders, who are licensed in the Towns throughout the Country. The Collectors of Districts issue Indents on the Superintendent, for such Stamps as the ordinary Transactions in the Country may from Time to Time require.

In 1843 an Experiment was introduced into Nine Districts in Bengal for issuing Stamps to Wholesale Purchasers, at a Discount of Four per Cent. in lieu of employing licensed Venders who furnished Security in proportion to the Value of the Stamps entrusted to them for Sale, and who were rewarded by a Per-centage varying from One and a Half to Three per Cent. on their Sales. The new System renders it unnecessary for the Collectors of Districts to interfere with the Wholesale Purchasers, the Value of the Stamps having been paid beforehand into the Collector's Treasury.

The average Revenue in the Western Provinces exceeds 11,00,000 Rupees, and in the Lower Provinces, 21,00,000 Rupees, making a total Revenue of 32,00,000 Rupees.

Madras Land Revenue.

In this Presidency there are Two prevailing Systems of Revenue Management, the Zemindary System, and individual Settlements with Merassidars and other Cultivators, who have been admitted to direct Contracts with Government for specific Portions of Land under fixed Money Assessments.

The perpetual Zemindary Settlement with the ancient Families throughout the Madras Territory was introduced by Regulation XXV. of 1802, which declared "the Proprietary Right of Lands to be vested in certain individual Persons;" and defined the Rights of such Persons, under a permanent Assessment of the Land Revenue.

In the Northern Circars, particularly in the Provinces of Ganjam, Vizagapatam, and the Tracts of Country included in the Province of Rajahmundry,

jahmundry, situated on the Southern Boundary of the Nizam's Territories, were assigned in perpetual Zemindary Tenure to the Hindoo Chiefs, generally called "Hill Rajahs," who exercised Authority among the wild Races inhabiting the Hills. In the open Country the Settlement was concluded with the ancient Poligars, and hereditary Officers employed by the Native Governments by whom the Territory was ceded to the East India Company.

In all Cases of this Description the average Revenue realized during a Series of Years was taken as the Standard of the permanent Assessment; and Two Thirds of that Amount constituted the permanent Demand of the State, and was designated "Peshcush," or Tribute. The remaining Third of the former Collections constituted the Zemindar's Rent, together with all the Profit which he might derive from the Improvement of his Zemindary, and the Cultivation of the Waste Land included in its Boundaries.

Another Class of Zemindars, called Mootahdars, were included in the perpetual Settlement, by forming a Number of Villages, previously the Property of the Circar, or the State, into Mootahs, and disposing of the Proprietary Title to the highest Bidder.

In several of the Provinces, particularly Salem and Chingleput, the Land had been held by the Ryots and Merassidars, as the immediate Tenants of Government, paying in Salem the Field Assessments, under the detailed Survey conducted by the late Colonel Read, and in Chingleput, the customary Proportion of the Produce converted into Money. The newly-created Mootahdars became entitled to all the Rents and Dues which formed the Revenue of Government, and in consideration of the Risk they incurred in contracting to pay an invariable Revenue in Money, received a Deduction from the average Collections under the Circar Management of Ten per Cent., and an Allowance of Five per Cent. for Village Establishments and other Local Agency. As Proprietors, the Mootahdars were assured that all the Profits arising from Improvements and the Cultivation of Waste Lands within their Mootahs would be secured to them under the Settlement.

The Zemindars and other Proprietors of Land, meaning the Mootahdars, were required by Section 11 of Regulation XXV. of 1802, to maintain the regular and established Number of Curnuns (Village Clerks and Accountants) within their respective Zemindaries and Mootahs, and those Officers were required to obey all legal Orders which the superior Landholders might issue; but the Zemindars and other Landholders were precluded from removing a Curnum from his Office, except by the Sentence of a Court of Judicature for proved Misconduct. The Zemindars and other Proprietors were declared incompetent by Section 12 from making over to Third Parties any Portion of their permanently assessed Estates, unless such Portion of Land should be duly assessed with its fair Share of the Government Revenue assessed on the entire Estate; and by Section 14 the Zemindars were required to enter into Engagements with their Ryots for Rents, either in Money or in Kind; and to grant regular Receipts for the Payment of the Instalments, whether in Money or in Kind,—all which were to be defined in the Pottahs, or Leases, which the Landholders were required to grant to each Cultivator.

The Government having by the perpetual Limitation of its Demand on the Lands permanently assessed, debarred itself from all future Participation in the improved Resources of the Country, sought for immediate Compensation by requiring the Zemindars and other Landholders regularly to pay their permanently fixed Revenue, in the current Coin of their respective Provinces, in all Seasons. Section 6 declared that "the Remission of Revenue which had occasionally been granted, according to the Custom of the Country, on account of Drought, Inundation, or other Calamity of the Season, should cease, and never be revived;" and where Landholders might fail to discharge their pecuniary Engagements, their personal Property shall in the first instance be attached; "and ultimately their Lands shall be sold and transferred from them for ever, if necessary, for the Payment of the Public Revenue."

It appears from a Statement prepared at the India House for the Select Committee of the House of Commons in 1832, that in all the Madras Provinces, Lands permanently settled with Zemindars and Mootahdars on the Principles above explained, yielded in the Year 1805-6 a Revenue of

	Rupees.
	1,07,92,500
And that in the Year 1829-30 the Lands remaining under that Settlement yielded only - - - - -	85,11,009
Showing, during Twenty-four Years, a Failure in the Zemindary System, to the Extent of -	22,81,491

Since 1833 the Zemindars have extensively failed, owing partly to adverse Seasons, and to improvident Management of their Estates, wasteful Expenditure, and usurious Mortgages, attended with ruinous Litigation. Comparatively few of the ancient Zemindaries have yet been sold under Section 6 of Regulation XXV. of 1802, for the Recovery of the large Arrear of Revenue which has been annually accumulating in most of the Zemindaries situated in Guntoor, Masulipatam, Rajahmundry, and other Districts to the Northward of the City of Madras, as it was considered, both by the Local Government and the Home Authorities, hard to inflict the extreme Penalty of Sale in Cases where the principal Causes of Default originated in Droughts, Inundations, and Diseases which swept off both Men and Cattle for a Succession of Years.

The Revenue Statements received from the Board of Revenue do not show the Extent of the Revenue permanently settled with Zemindars and Mootahdars, in 1802-3, which continues to be realized by the Revenue Officers of Government as distinguished from Settlements annually concluded with Village Renters in the Districts originally settled on Zemindary Tenure. In 1842-43 the Government of Madras appointed Sir Henry Montgomery to inquire into and report upon the Causes of the great Decline which had occurred in the Resources of that Portion of the Madras Territories situated on the Coromandel Coast.

Sir Henry Montgomery commenced his Inquiries in the District of Rajahmundry, and it appears from his Report that

	Rupees.
817 Villages, belonging to Thirteen ancient Zemindars, were permanently assessed with - - - - -	11,87,911
And 376 Circar Villages were formed into Twenty-six Mootahs, and sold as Proprietary Estates, assessed with -	7,25,907
Total fixed Revenue - - - -	19,13,818

In 1842-43, only 144 Villages remained in the Hands of solvent Zemindars, paying - - - - - 2,79,122

That 377 Villages had been transferred to other Parties, by private and public Sales, paying - - - 4,57,845

That 181 Villages, nominally the Property of ancient Zemindars, were attached by the Collector for Arrears of Revenue. These Villages were permanently assessed with 3,02,781

And that 115 Zemindary Villages had reverted to Government at public Sales, assessed with - - - - 1,48,162

Total - - - - - - -	11,87,910

The Mootahdars created in 1803, who purchased their Mootahs from Government for 3,34,947 Rupees, had not been more fortunate than the Thirteen ancient Zemindars, as in 1842-43 none of the original Purchasers, or their Descendants, retained a single Village out of the Twenty-six Mootahs. The Mootahdary Tenure, only obtained in 110 Villages, transferred by private and public Sales to Strangers, and assessed with - - - - - - - 1,89,672

And 266 Villages had reverted to Government at public Sales, for the Want of other Purchasers, assessed with - 5,36,235

Total - - - - -	7,25,907

The

	Rupees.
The average fixed Jumma, or Revenue Demand, on the 1,193 Villages forming the Rajahmundry Collectorate, during a Period of Thirty-two Years, amounted to - - -	19,00,075
While the average Revenue collected during that Period amounted to - - - - - - - -	18,07,826
Showing an average Decrease below the permanent Demand of - - - - - -	92,249
per Annum, making a Failure in the permanent Settlement up to the Year 1838 of - - - - - - -	29,51,968

In 1838-39 the Season proved exceedingly unfavourable, and the whole of the Land Revenue realized in that Year amounted only to 11,29,985 Rupees, and the Effects of the Drought continued to be felt up to 1842-43. The average Collections during the Five Years, up to 1842-43, amounted only to 13,99,848 Rupees, or 5,00,227 Rupees below the Amount of the average permanent Jumma above stated, or 25,01,135 Rupees during that Period.

Thus it appears, that during Thirty-seven Years, up to 1843, the available Resources of the Rajahmundry District fell short of the estimated Capabilities of the Country by 54,53,103 Rupees; and it would appear that in Fifty-one Estates re-purchased by Government up to the Close of 1842-43, the Resources of the Villages had decreased upwards of Forty per Cent. per Annum.

In the Guntoor District the permanent Settlement was formed with Five Zemindars, who were by that Arrangement constituted the sole Proprietors of the Province, and contracted to pay a fixed Revenue of 12,25,458 Rupees per Annum. The Failure of the Rains in 1832-33 was attended with Famine and Disease, that destroyed immense Numbers of the Population. From that Period the Zemindars fell into arrear, and every Effort was made by the Government to alleviate their Misfortunes. Their Zemindaries were taken under the Charge of the Revenue Officers, and up to the Close of 1839-40 Arrears had accumulated to the Amount of 48,26,467; and the Government, despairing of all Measures short of a detailed Survey and Assessment of the Country, in September 1840 recommended that the Five Zemindaries should be sold and purchased by Government, in satisfaction of the Arrears outstanding at the Date of Sale. It was felt that the Cultivators could place no Dependence on the Moderation of the Zemindars, who were deeply involved in Debt to private Creditors, many of whom held Decrees of Court for very large Sums, and were ready to seize upon any available Property belonging to the insolvent Zemindars. It was necessary that the Arrears due by the Cultivators to the Zemindars should be entirely relinquished; but unless Government first regained the Zemindary Tenure in the Villages, the Relinquishment of the Balances, even if made as a Set-off to an equal Amount remitted by Government to the Zemindars, might be open to subsequent Dispute and endless Litigation. Besides, any new Adjustment of the Village Assessments would depend entirely upon the good Faith of the Zemindars and their unprincipled Agents, who, as heretofore, would exact Money Rents when Grain was cheap, and Grain Rents when it was scarce and dear.

In 1842 the Court of Directors recommended a middle Course, namely, to require the Guntoor Zemindars to surrender their Deeds of the perpetual Settlement on receiving from Government an Allowance sufficient for their Support. It was hoped by that Means the Government would acquire ample Power to readjust the Assessment, Village by Village, and to secure the Cultivators the Benefit of a fair and moderate Assessment of their Lands.

With considerable Difficulty the Five Zemindars were induced in 1844 to surrender their Rights to Government; but during 1845 it was found that such a Transfer would not release the Land from all Responsibility, on account of private Debts, the Regulation XXV. of 1802 having only provided the Sale of the Zemindary Property by public Auction, as the Means of permanently transferring their Interests in the Lands.

A detailed Survey has been commenced, and it is intended to classify the Soils in the Presence of the resident Cultivators of each Village, with the View of securing, as far as possible, a fair and equal Distribution of the Land Revenue in Perpetuity. The Assessment will be preceded by a careful Survey of all the Land included within the Areas of Villages, and the cultivable Land which may be waste, will be measured and valued; so that, as the agricultural Resources of the Country improve, the Government will be enabled to participate in the extended Cultivation by deriving Revenue from the Land now waste.

It has been observed, that the Revenue now realized from the Five great Zemindaries of Guntoor scarcely averages Seventy per Cent. of the Amount permanently fixed under the Rules of 1802. It therefore can only be ascertained by detailed Inquiries, whether the Country will again yield so high a Revenue as 12,25,458 Rupees, and how far the improvident Management of the late Zemindars has contributed to deteriorate its Resources.

The Court of Directors, in their Revenue Letter, dated 23d December 1846 (No. 19.), have authorized the Government of Madras to carry into execution a Plan projected by Major Cotton, the Executive Engineer in the Northern Circars, for irrigating upwards of 1,600,000 Acres of Alluvial Land, capable of yielding rich Crops of Sugar Cane and other exportable Commodities, in the Two Provinces of Rajahmundry and Masulipatam, through which the great River Godavery flows into the Sea, without benefiting the Country.

It is intended to construct a Dam of Masonry across the Channel of the Godavery within the Rajahmundry District, at a Point where the Delta of that River commences. During the dry Season the Water of the Godavery falls from Thirty to Forty Feet below its Banks, and the Width of the River varies from One Mile One Furlong to upwards of Two Miles. The Dam (called an "Annicut") is to be constructed within the Banks of the River, and is intended to divert into artificial Channels Two Sevenths of the Volume of the Stream when at its Height. The Dam will be provided with regulating Flood Gates, to prevent Inundation of the upper Country; and Sluices will be constructed in the irrigating Channels to retain the Water at the proper Level according to the Slope of the Country intended to be irrigated.

Independently of the pecuniary Advantages to be derived by Government in securing the Permanency of the Revenue assessed on the Zemindary Tenures in 1803, wherever the Lands so assessed may continue in the Possession of the Zemindars, and restoring the Lands, which have reverted to Government with diminished Resources, to a high State of Productiveness, it was estimated by Major Cotton, that the Annicut, to be constructed at a Cost of 4,75,000 Rupees, "would not only secure the irrigated Country from Famine, but effectually guard against the fearful Extremities of Starvation to which the Northern Circars had been very recently exposed." He observed, that had the proposed Work been constructed Twenty Years ago, at least 100,000 Lives would have been saved by it in the Northern Circars.

In 1836-37 Major Cotton constructed a similar Work at the Head of the Coleroon Branch of the Cauvery River, in Tanjore, which prevented the wasteful Escape of an immense Volume of Water into the Sea. The Rains of the North-east Monsoon entirely failed in 1836-37, and the Districts surrounding Tanjore suffered so severely from Drought as to experience a Scarcity approaching to Famine. The Coleroon Annicut, however, threw so much Water into the Streams forming the Delta of Tanjore, as to secure a large Portion of the main Crop, and to afford Supplies to the People of the Districts in which the Crops had withered.

Besides a vast Extent of Rice Cultivation, a Crop requiring from Four to Five Months Irrigation, Major Cotton estimates that the Godavery, by means of the Annicut and its irrigating Channels, would supply Water during the whole Year sufficient to cultivate 100,000 Acres of Land with Mauritius Sugar Cane, within the District of Rajahmundry alone; it having been proved by Experiment, that the Soil is capable of producing Sugar of the finest Quality, at a very moderate Price.

In

In the Lands belonging to Zemindars, it will be competent to Government to impose a Water Rate, similar to that established in the Delhi and Doab Canals, which derive their Supplies from the River Jumma; and in the Lands which have reverted to Government in Rajahmundry and Masulipatam, the Government would, as Landlord, derive increased Rent, according to the Quality of the Soil occupied and cultivated by the Ryotwar Tenants. That is to say, Land not artificially irrigated is assessed according to its natural Quality as single Crop Land, and where irrigated, as double Crop Land, the Second Crop, however, being only charged with Half the Rate paid by single Crop Land. Supposing that Major Cotton's Estimate, that 100,000 Acres can be annually cultivated with Sugar Cane in Rajahmundry, by means of the Godavery Channels, and assuming the average Assessment of those Lands in their present State to be Two Rupees per Acre, the additional Rent consequent upon its being irrigated would be One Rupee per Acre, and thus a Return of 50,000 Rupees would be secured as a Set-off to an Expenditure of 5,00,000 Rupees, or Ten per Cent. on that Outlay.

Without any Risk of exaggerating the Benefits to be conferred on this long-neglected Territory, by the successful Execution of the projected Works, in the Importance of which all Authorities at Madras warmly concur, it may be assumed that the Attraction which such Works will have in drawing European Capital to be invested in extensive Sugar Manufactories, both in Rajahmundry and Masulipatam, will afford some Compensation to the Wealth and Industry of the Country for the Injuries which have been inflicted on the Cotton Manufacturers in the Northern Circars, by the Abolition of the East India Company's commercial Privileges, and the Substitution of British Cotton Goods, consequent on the altered State of the Law. Besides such Considerations, the Land Revenue will be improved, and its Realization secured, to an Extent which would justify a very large Expenditure of Money, independently of the higher Duty of Government towards the helpless People who have been of late Years so frequently thinned by Famine and Disease

In 1843-44, the Territory belonging to the late Nawab of Kurnool, was added to the Territorial Revenues of the Madras Presidency; and the Demand on that District, in 1844-45, amounted to 5,98,796 Rupees.

In the Districts of Malabar and Canara there are a few large Proprietors, but the great Bulk of the Country is held by Proprietors holding distinct Estates, according to the ancient Rules which the British Government found established, and which it has been its Policy to define and protect by accurate Village Registers, which form the Data on which the Government Revenue is annually adjusted. In 1843-44, the Demand on the Land under Cultivation in Canara amounted to - 18,03,936 Rupees.
In 1844-45, it amounted to - - - - 18,20,007 „

Increase - - - - 16,071 Rupees

arising from a more favourable Season.

In Malabar the Results of the Two Years were nearly the same. The Settlement in 1843-44 amounted to 16,19,012 Rupees, and that of 1844-45, to 16,19,676 Rupees.

In the Districts of Ballary, Cuddapah, and Coimbatore, which have all been surveyed and assessed with fixed Money Rates, the Settlement fluctuates with the Extent of Land which the Nature of the Season admits of being cultivated; but the Assessment on the Land actually cultivated remains unaltered.

In 1843-44 the Settlements of the Three Districts were as follows:—

	Rupees.	
Ballary - - - -	22,54,516	
Cuddapah - - - -	20,17,397	
Coimbatore - - - -	21,73,892	
Total - - - - -		66,45,805

In 1844-45:—		Rupees.
Ballary	21,00,140	
Cuddapah	19,97,147	
Coimbatore	22,12,714	
Total		63,10,031

Similar Variations will be found to occur in the Districts held by Ryotwar Tenants; but as Distraint is nearly prohibited, and Imprisonment never resorted to except in Cases of proved Fraud, the Principle of the Settlement is to exclude from the Demand every Acre of Land which the Occupants are unable to turn to profitable Account.

In the Whole of the Nineteen Districts forming the Madras Presidency, including Settlements with Poligars, Zemindars, and other Proprietors who have engaged for an unvarying Demand, the Quitrents of the Town of Madras, and the new Territory of Kurnool, the current Revenue in 1843-44 amounted to - - - - - 3,06,74,458 Rupees.

In 1844-45 the Demand on the same Districts amounted to - - - - - 3,16,29,397 ,,

Increase in 1844-45 - - - - 9,54,839 ,,

derived principally from the District of Kurnool.

Madras Salt Revenue.

The Salt manufactured at Madras is sold to Wholesale Dealers from the Government Depôts, all situated on the Sea Coast, where the Salt is prepared by admitting Sea Water into Flats during the Spring Tide. These Flats, called Salt Works, are under the Charge of a separate Establishment, who daily receive into Store all the Salt which may have been formed by Solar Heat during the Time allowed for the perfect Evaporation of the Water contained in the Brine. This Salt is designated "Kurkutch," or Solar Salt; while the Salt in Bengal and in the Province of Cuttack, manufactured by boiling, is called "Pungah" Salt. No Salt of the latter Description is manufactured either in the Madras or Bombay Maritime Districts; and the Table Salt consumed by the wealthy Classes, is understood to undergo a refining Process by the Domestics of each Family.

The Management of the Salt Revenue in Madras is entrusted to the Collectors of the Land Revenue, who are aided by a separate Class of Officers, forming a Species of Excise Establishment, employed in watching the manufacturing Process during the hot Season, the Collection of the Salt, and its Delivery into Store.

Another Class of Native Officers, under the immediate Superintendence of the Head Native Officers in the Collectors Office, or Cutcheree, are accountable for the Salt received into Store, subject to an average Allowance of Five per Cent. for Wastage. The whole of the Salt is manufactured on the Government Account at Rates varying in different Districts from Ten to Twelve Rupees per Garee—a Measure of Quantity equal to about 120 Maunds of 82½ Pounds Weight. Assuming the average Cost of the Manufacture at Eleven Rupees per Garee, the Wholesale Price of the Salt delivered to Dealers from the public Stores, namely, One Rupee per Indian Maund, secures the Payment of a Tax of nearly 14 Annas 6 Pice per Maund on all Salt delivered from the manufacturing Stores.

The Amount of the Revenue collected in 1844-45 in the Fourteen manufacturing Districts on the Two Coasts of Coromandel and Malabar, is stated at 45,63,195 Rupees.

Customs Revenue.

The whole of the Inland Customs, which in 1843-44 yielded 29,93,050 Rupees, were abolished by Act VI. of 1844; and the Collection of Sea Customs Duties on Imports and Exports, adjusted according to the Rules established in Bengal in 1836, and in Bombay in 1838.

In

In 1844-45 the modified Customs Duties yielded 16,30,191 Rupees, being an Increase beyond the Amount realized under the old Regulations, of 3,14,955 Rupees. The Government of India looked to improved Collections from this Source, as had been experienced both in Bengal and Bombay, for Compensation to a considerable Extent for the Loss occasioned by the Abolition of the Inland Customs and Duties on Transit. Sufficient Time had not, however, elapsed, at the Close of the Revenue Year 1844-55, to show the Effects of the Removal of all Restrictions on the external Trade of the Madras Provinces in extending Sea-borne Commerce, and increasing the Collections from the modified Duties established by the new Act.

Madras Abkarree Revenue.

The Abkarree Revenue at Madras, like the Salt Revenue, is managed by the Collectors of Districts. The Privilege of licensing the Vend of Spirits and intoxicating Drugs is generally annually put up to Sale, and farmed to the highest Bidders. The Amount annually realized from this Source averages 20,35,000 Rupees. Whether it is susceptible of Improvement by employing a separate Agency will probably be considered, should the Experiments now in progress in Bengal prove successful.

Moturpha Revenue.

The Moturpha, a Tax on Trades and Professions, exists only in the Madras Territories. This Impost in Bengal was abolished in 1793, and in Bombay in 1844, at the Time the Salt Excise at that Presidency was raised from Eight Annas (Half a Rupee) to Twelve Annas (Three Quarters of a Rupee) per Indian Maund. The Moturpha Collections in all the Districts in 1844-45 produced 11,45,135 Rupees, being an Increase on those of 1843-44, of 16,619 Rupees, which would show that the Trade of the Country had been benefited by the Abolition of the Inland Customs.

Tobacco Revenue.

The Tobacco Revenue is collected in Two Provinces only, Malabar and Canara. It yielded, in 1844-45, 8,26,044 Rupees. This Impost has for many Years been objected to, on account both of its limited Operation and the Method of its Collection. The moist Climate of Malabar and Canara renders Tobacco indispensable to the People generally, and it is largely consumed by the Agricultural Population. The best Tobacco is raised by the Ryots of Coimbatore, in their Patches of Garden Land, usually irrigated by Wells. The Coimbatore Ryots contract to deliver Tobacco of approved Quality, into Government Stores, at fixed Prices. This Tobacco is sent to Malabar and Canara, and delivered out to licensed Dealers at enhanced Rates, and the Excess of Profit above the Cost of the Article constitutes the Revenue.

Stamp Revenue.

The Stamp Revenue in Madras consists principally of stamped Paper used in legal Proceedings, and in Documents required for the Security of Money or other Property. In many respects the Employment of stamped Paper has proved salutary, by preventing Forgeries and Frauds, to the Commission of which the Natives of India are exceedingly prone. The Value of the Stamp, the Date of its Issue, together with the Existence or Absence of Erasures in the Documents produced in the Courts of Law, are found very useful in enabling the Judicial Authorities to test the Validity of Documents submitted in proof of disputed Claims. The Rowanahs, or Permits, issued to Traders, showing that the Inland Customs Duties had been paid, were all stamped. The Abolition of those Duties occasioned a Loss to the Stamp Revenue in 1844-45. The Collections in that Year amounted to 3,50,073 Rupees, being 74,850 Rupees below the Amount realized in 1843-44.

	Rupees.
The extra Branches of Revenue, by which all the Collections from other Sources than the Land Revenue, are designated in the Madras Accounts, amounted, in the Year 1843-44, to	1,32,70,140
The Collections, in 1844-45, in consequence of the Abolition of Inland Customs, fell to	1,13,74,753
Showing a net Loss of	18,95,387
While the Country has been relieved upwards of	30,00,000

Bombay Land Revenue.

In the Bombay Presidency the Native Systems of Revenue Management have been more strictly adhered to than in the Presidencies of Bengal and Madras, and consequently in all the unalienated Lands, less Difficulty has been experienced in introducing such Reforms in regulating the Demands of the Government, as improved Knowledge and the Condition of the People from Time to Time required.

It appears from a Statement contained in the Appendix to the Report of the Select Committee of the House of Commons of 1832, that in the Year 1808-9, the Territory possessed by the Government of Bombay on the Continent of Western India, consisted only of the Districts of Surat, Broach, and Kaira, in Guzerat. In this Portion of the Territory great Disorder had long prevailed in consequence of the turbulent Character of several Tribes, particularly the Grassia and Coolee Chiefs, who levied Contributions under various Denominations, from the Village Communities. The steady Efforts of Government were directed to the Investigation and Definition of all Claims of this Description, and Arrangements were formed for the Collection of the Amount from each Government Village by the Revenue Officers on account of the Chiefs whose Rights had been recognized. In Villages inhabited by Coolies in Guzerat, great Moderation was at the same Time observed, in adapting the Demand to the indolent Habits of that turbulent Race of Cultivators; and the Result of both Measures has been highly conducive to the Tranquillity of the Country.

In 1817 the Land Revenue derived from the whole of the Possessions belonging to the Bombay Presidency, amounted to 75,98,180 Rupees.

In consequence of the War with the Peishwa and other Mahratta Powers, in 1817-18, the whole of the Districts in the Deccan, the Southern Mahratta Country, Kandeish, and the Konkan, were added to the Bombay Presidency, and the Revenue Demand in the Year 1822 amounted to 1,49,40,504 Rupees.

In the Territories conquered from the Mahrattas the same Care has been taken, as in the Guzerat Provinces, to discriminate and to separate all hereditary Rights in Villages, either wholly or partially the Property of Government at the Date of the Conquest.

The Inquiries first instituted were necessarily of a summary Character, and as the Mahratta System could not be set aside without detailed Surveys, the Revenue continued to be realized on an Estimate of the Crops annually cultivated, and the Commutation of the Government Share of the Produce into Money Payments.

In 1824 it was determined by the Government of Bombay to institute a Revenue Survey in the Deccan, and to confide that Operation to the Collectors of the several Districts; but the Result of a single Year's Experiment satisfied the Government that the Measure could only be successfully conducted by an Officer specially appointed to the Duty, whose Attention would not be distracted by the Duties which daily pressed upon the local Revenue Officers, and prevented their exercising a continuous Control over the Native Surveyors and Assessors.

Mr. Robert Keith Pringle was selected by Mr. Elphinstone for this arduous

arduous and important Duty, and when his Native Establishments had been completed, they consisted of 753 Persons of all Descriptions. Instead of assuming a certain Proportion of the gross Produce of the Soil, which Mr. Pringle admitted had formed the Foundation of all Indian Assessments, including those of Sir Thomas Munro in the Ceded Districts of Madras, Mr. Pringle attempted, by minute Calculations of the Labour and Cost of Cultivation to arrive at the Definition of the net Produce as the only accurate "Standard of Demand."

Considering the Number of Native Agents employed in the Measurement, Classification, and Valuation of the productive Power of the vast Area over which the Survey extended, it is to be lamented that the Difficulty attending the Adjustment of an equitable Demand should have been increased by nice Estimates of Agricultural Charges which would have to be repeated whenever any Error of Calculation or Fraud might be detected. In Practice every Village Landholder could determine whether the Proportion of the Produce which might be fixed on the Lands held by him either exceeded or fell below former Demands; and as it was the Object of the new Assessment rather to err on the Side of Moderation than to exact every Fraction of a Rupee which could be shown to be fairly demandable, it was unfortunate that the Principle of Exactness should have been adopted as the Regulator of the Cultivator's Payments for a Term of Years.

After the Survey of the Poonah Collectorate had been completed, and the Survey of the Collectorate of Ahmednuggur had commenced, Doubts were generally entertained as to the Equality of the Rates which had been introduced into the newly surveyed Pergunnas, and pending an Inquiry into the Measurements and Assessments of the Two surveyed Pergunnas of Koartee and Kurmulla belonging to Ahmednuggur, the Government of Bombay suspended all further Operations, and the Result of the Collector of Ahmednuggur's Inquiries in October 1831, induced the Government to abandon the Survey as a Regulator of its future Demands.

The Government, however, in 1833, determined to verify Mr. Pringle's Survey in the Poonah Collectorate, and ascertain by a careful local Inquiry, "whether any Dependence could be placed on the Accuracy of the Work so as to make it the Basis of the Revenue Settlements in the Deccan."

The Result of the Inquires conducted by Captain Sorhtrede of the Trigonometrical Survey, satisfied Government that the Measurements and Revenue Rates fixed by Mr. Pringle could not be depended upon; and the Government of India, on the 12th June 1837, sanctioned a Revision of the Assessment in the Pergunnas previously surveyed and assessed by Mr. Pringle.

This Duty was confided to Lieutenant Wingate, of the Bombay Engineers, assisted by several scientific Officers, and as the Reports received from the Superintendent of the Survey, which was commenced in the Pergunna of Indapore, showed that the Defects of Mr. Pringle's Assessments arose principally from the fraudulent Classification of the Land by the Native Assessors, the Attention of Lieutenant Wingate and his Assistants was, therefore, specially directed to the following Objects:—

1st. To obtain a correct Register, in Acres, of the Area of every Field in a Village.

2d. To secure a Classification of the Soil such as would enable the Revising Officers to determine the relative Fertility of Fields and Villages, compared one with another, and yet possess sufficient Simplicity to admit of the Work of the Native Classifiers being easily and expeditiously tested by the European Superintending Officer.

3d. To ascertain what Amount of Assessment each Field, after yielding a proportionate Return to the Cultivator, was capable of paying to Government.

It was found that the Varieties of Soil prevailing in Indapore and in other Pergunnas in the Poonah Collectorate were few in Number, in consequence of the Similarity of the Rock Formations throughout the Country. The Soils are described as Black, Red, and Gravelly; but as they varied

Table showing in Figures, the relative Value of Soils.—

	Black Soil.	Red Soil.	Gravelly Soil.
	Reas.	Reas.	Reas.
1st Class	300	200	100
2d do.	240	130	60
3d do.	170	75	35

400 Reas are equal to 1 Rupee.

in Quality, each Sort was divided into Three Classes—Best, Medium, and Worst. Lieutenant Wingate, in communication with intelligent Cultivators, framed a Table, showing the relative Value of the different Sorts of Soil, to enable him to test the Work of the Native Classifiers; and when the Classification of the Soils by the latter materially differed in the Value attached to each Sort of Soil, Lieutenant Wingate frequently requested a respectable Cultivator belonging to the Village to pronounce upon the Point, whose Decision was generally received by the Parties interested with Deference.

Indapore was found to contain Seventy-four Villages, and 3,06,758 Acres. The highest Assessment recorded to have ever been made by the Mahrattas was 1,22,000 Rupees, including all Demands; and the Assessment fixed on the ascertained Area, when the whole of the Land is brought into Cultivation, was reduced to 84,000 Rupees. The average Revenue collected by the British Government did not exceed 32,000 Rupees, occasioned by the Desertion of the Cultivators. In 1839, the Introduction of the new Rates induced numerous Merassidars to return to their Villages; and the Revenue averaging Six Annas (9*d.*) per Acre, yielded in that Year 50,000 Rupees.

The Success which attended the Operations in Indapore induced the Government to extend the revised Survey to the whole of the Poonah Collectorate, and to the Pergunnas now included in the Sholapore Collectorate.

	Rupees.
In September 1841, Lieutenant Wingate furnished a Report, which showed that the Assessments which had been in operation in Indapore, during Five Years, had yielded an average Revenue of - - - - - -	53,079
While the Collections from the same Pergunna, during the Three Years that preceded the revised Assessment, stated to have been all favourable Seasons, averaged - -	45,202
Increase - - - -	7,877
In the Pergunna of Beemthurree, also in the District of Poonah, the new Assessments, during Three Years, yielded an average Revenue of - - - - - -	56,295
The Collections during the Three Years preceding the revised Assessment averaged - - - - -	53,104
Increase - - - - -	3,191
In the Pergunnas of Mahol and Marha, belonging to Sholapore, the average Revenue, during Four Years, under the revised Assessments, amounted to - - - -	1,14,617
During the Three Years preceding the new Assessment, the Revenue averaged - - - - - -	1,08,710
Increase - - - -	5,907

Independently of the marked Improvement of the Revenue, arising entirely from the Substitution of simple and uniform Rules for arbitrary and undefined Rates of Taxation, and the consequent Extension of Cultivation, the Agriculture of the surveyed Districts, and the Condition of the Cultivators generally, had improved to a still greater Extent. In Mahol and Marha, within Three Years after the Introduction of the Survey Rates, 124 new Wells had been dug by the Ryots; 113 Wells, which had long been unfit for Use, repaired; and 112 Wells deepened and improved.

The Survey of the Collectorate of Ahmednuggur was entrusted to Captain Davidson, who had been employed as an Assistant to Lieutenant Wingate; and considerable Progress has been made by that Officer in surveying and assessing the Land. In Two Pergunnas, named Chandore and Wundundoree, the new Rates in 1845-46, had been in operation for Three Years, and the following are the Results of the Survey Assessment:—

The

	Rupees.
The average Quantity of Land under Cultivation in Chandore, during the Three Years, amounted to 1,16,288 Acres, and the Revenue collected, to - - -	95,587
During Five Years, under the Native System, the Cultivation averaged 53,203 Acres, and the Revenue collected -	93,191
Increase of Cultivation, 63,085 Acres, and of Revenue, only - - - -	2,369
In Wundundoree the Cultivation under the new Rates, during Three Years, amounted to 67,676 Acres, and the Revenue to - - - - - - -	65,798
During the Five Years preceding the Survey the Cultivation extended over 64,851 Acres, and the Collections amounted to - - - - - -	70,216
Showing an increased Cultivation of 2,825 Acres, and a decreased Demand of - - - - -	4,418
In 1842 Mr. Goldsmid, who had long been actively engaged in revising the Deccan Assessments, jointly with Lieutenant Wingate, was selected by the Government of Bombay to survey and assess the Southern Mahratta Country, commencing with the District of Dharwar. This Collectorate contains 1,380 Villages, which were estimated to yield a gross Rental in 1842-43 of - - - -	20,00,519
But many of the Villages were held on Rent-free and Quit Rent Tenures, and Claims to similar Holdings existed in almost every Government Village, and the Deductions on account of these Tenures were estimated at - -	7,54,494
Leaving the estimated Value of Government Lands at - - - - - - -	12,46,025
The annual Adjustment of the net Demand, founded on Estimates of Cultivation, in 1842-43, amounted to - -	11,74,033

The Object of the new Survey was to measure the whole of the Land, and assess it according to its ascertained Quality, and thereby to render any Interference between the Revenue Officers and the Cultivators, in respect to their Crops, altogether unnecessary.

Mr. Goldsmid commenced the Survey of the Pergunna of Noalgoond in 1842-43, and during that Season measured the Areas of Fifty-nine Villages, containing 2,29,903 Acres of Arable Land, of which 61,723 Acres were claimed as Rent-free Tenures, and 45,696 Acres as Quit Rent Tenures, leaving 1,22,484 Acres liable to full Assessment, of which 86,776 Acres were occupied and cultivated in 1843.

As it was estimated that in the Two Collectorates of Dharwar and Belgaum, forming the Southern Mahratta Territory, under the Government of Bombay, Cases would be brought forward claiming Rent-free and Quit Rent Tenures, to an Extent little short of 60,000, it became necessary to determine whether the Investigation of those Cases should be conducted by the Superintendent of the Survey, gradually, as the Work advanced; or whether a separate Investigation should be instituted into all Cases preparatory to the Survey being commenced in the several Pergunnas or Sub-divisions of the Two Collectorates. By the latter Proceeding all authenticated Claims would be at once transferred to the Superintendent of the Survey, whose Duty would thus be limited to the Identification of the Land, and fixing its Boundaries in the Village Area, as well as recording the Conditions on which it was held as defined by the special Investigation.

A Commission was accordingly instituted, consisting of a Revenue and a Judicial Civil Officer, with whom a Native Judicial Officer was associated. Mr. Goldsmid was relieved from the Charge of the Survey, and appointed

Senior Commissioner; Mr. William Hart, Assistant Judge at Poonah, Second Commissioner; and Moro Punt, the Principal Judicial Native Officer in the Poonah Adawlut, Third Commissioner.

The whole of the Revenue Records, as well as those in the Offices of the Collectors of Dharwar and Belgaum, were transferred to the Commissioners; and during the rainy Season of 1843, the Poonah Records, containing the Orders of the late Peishwa's Durbar in respect to Assignments of Land, its Produce, and Allowances in Money, were carefully examined and indexed, in as far as they applied to the Pergunnas of Noalgoond and Hooblee then under Survey.

Lieutenant Wingate having returned to Bombay in 1843, was appointed to succeed Mr. Goldsmid as Superintendent of the Survey; but no detailed Reports have been received from that Officer, showing the Results of the Survey Assessments in the Southern Mahratta Country, or the Extent to which they have been carried. In the Correspondence connected with the Improvement of the Cotton Cultivation under the American Planter, Mr. Mercer, frequent Mention is however made of the Encouragement which the Substitution of fixed moderate Rates had given to the extended Cultivation of New Orleans Cotton in that District.

The following Statement has been prepared, to show the Amount of the Land Revenue assessed on the Provinces of Guzerat, Kandeish, the Deccan, the Southern Mahratta Country, and the Konkan, in the Year 1843-44, which is the last complete Year that has been reported.

Province of Guzerat.

	Rupees.	Rupees.
Ahmedabad	12,10,986	
Broach	17,46,123	
Kaira	15,33,551	
Surat	16,16,676	
Total		61,07,336
Kandeish acquired from Holkar in 1818		14,36,855

Deccan.

Ahmednuggur	16,11,876	
Poonah	7,91,837	
Sholapore	7,90,992	
		31,94,705

Southern Mahratta Country.

Belgaum	11,37,780	
Dharwar	11,21,664	
		22,59,444

Konkan.

Tannah, or Northern Konkan, including Salsette	13,80,582	
Rutnagherry, Southern Konkan	6,09,224	
		19,89,806
Island of Bombay		70,212
Colaba, late the Territory of Angria, assumed in 1841 on the Failure of Heirs		1,27,355
Tribute payable by the Native Chiefs in Kattywar, which is brought to Account in the Political Department		6,93,814
Total Territorial Revenues		1,58,79,527

Bombay

Bombay Customs Revenue.

The whole of the Transit Duties in the Presidency of Bombay were abolished by the India Act, No. I. of 1838, and Sea and Frontier Duties substituted. The Duties on Imports and Exports are equalized at the Three Presidencies, the Sea Customs Duty in all Cases regulating the Rates levied on Imports and Exports by Land on the British Frontiers. By this Arrangement, Goods having paid Customs Duty, either by Sea or Land, are relieved from all further Imposts on Transit within the British Territories.

In order, however, to cover a Portion of the Loss arising from the Abolition of the Transit Duties within the Bombay Territories, a Customs and Excise Duty of Eight Annas (Half a Rupee) per Indian Maund was imposed on Salt by the Indian Act, XXVII. of 1837.

	Rupees.
In 1835-36 the Imposts abolished by Act I. of 1838, yielded - - - - - - - -	37,19,325
The revised Customs Duties and Salt Excise in 1838-39, yielded - - - - - - - -	35,92,242
Loss under the new System - -	1,27,083

In 1844, the Government of India, by Act XIX. of that Year, abolished within the Bombay Presidency all Town Duties and Taxes on Trades or Professions, not forming a Part of the Land Revenue; and under Instructions from Home, the Customs and Excise Duties on Salt were raised to Twelve Annas per Indian Maund. The Loss occasioned by the Abolition of the Town Duties and other personal Imposts, was estimated at 11,00,000 Rupees; and the Gain, by increasing the Salt Duty to Twelve Annas per Maund, at 7,00,000 Rupees.

The Revenue Accounts for the Year 1843-44 include all the Collections abolished by Act XIX. of 1844, which bears Date 14th September of that Year. The Taxes enumerated in the Act are Town Duties on all Articles brought into the principal Towns for Sale; Kusub Veras, or Taxes on Professions; Moturphas or Taxes on Village Traders, Shopkeepers, and Artizans not included in the List of the Village Servants denominated Ballooteedars, namely, Carpenters, Blacksmiths, Potters, Curriers, Washermen, Barbers, and other Servants who receive Remuneration for their Services in the Form of Grain Fees at the Time of Harvest, each Man's Share being regulated by the Nature of his Service. The Ballootee Shares being separated from the gross Produce of each Field, before the Remainder of the Crop was divided between the Cultivators and the Government; it appears that the Native Rulers sought Compensation by separately taxing each Ballooteedar's Share; hence the term Ballootee Tax, which, at the Date of Act XIX. of 1844, was a commuted Cess in Money. This Impost has likewise been abolished.

The Revenue included under the general Term Sayor consists of all Items of Demand not forming any Portion of the Land Revenue, or the Revenue derived from Import and Export Customs Duties and the Salt Excise.

	Rupees.
In 1843-44 the total Demand on account of Sayor, in the Presidency of Bombay, amounted to - - -	25,03,157
Assuming the Estimate made by the Bombay Government, that the Taxes abolished by Act XIX. of 1844, would occasion a Loss of - - - - - - -	11,00,000
to be nearly correct; it may be inferred that the Sayor Collections, from the Sale of Spirits and intoxicating Liquors and Drugs, under the Denomination of Abkarree, may average - - - - - - - -	14,03,157

The Relief afforded by the Abolition of the numerous Imposts throughout the Country would be much greater than above estimated; because the Exactions of the Native Agents employed in their Collection will at the same Time have ceased. It therefore may be expected that the general Trade of the Country will improve, and the Revenue derived from the Customs and Excise Duties will considerably increase.

Bombay Stamp Duties.

The Revenue derived from Stamps at the Presidency of Bombay is principally affected by the Extent of the Litigation in the Courts of Law. It appears to average 3,50,000 Rupees per Annum.

Bombay Opium Revenue.

The Mode of raising a Revenue from the Transit of Malwa Opium, the Produce of Central India, through the Company's Territories to the Port of Bombay, for Shipment to China, has already been referred to in treating of the Opium Sales at Calcutta. In 1831 the Government of India entirely withdrew from the direct Purchase and Sale of Opium to the highest Bidders at Bombay, on the Principle established at Calcutta, and, under Instructions from Home, substituted a Pass Duty of 175 Rupees per Chest of 140 Pounds Weight, on the Opium permitted to proceed to Bombay by the direct Route from Malwa. The Holders of the Opium in Malwa, however, succeeded in conveying the Drug for Shipment at the Portuguese Port of Demaun by a circuitous Route, at less Cost than under the Pass System; and from Time to Time the Government was induced to reduce the Duty to 125 Rupees per Chest. In consequence of the Occupation of Sinde, the Government, in 1843, were enabled to increase the Pass Duty to 200 Rupees per Chest, and in September 1845, still further to raise the Fee to 300 Rupees per Chest.

It having been ascertained that no Increase of Smuggling, or Decrease in the Quantity of Opium exported from Bombay, had resulted from the Enhancement of the Fee, or otherwise affected the Cultivation of the Poppy in Central India, which continued to extend, while the Prices, at the public Sales in Calcutta, of Behar and Benares Opium had considerably declined, the Government of India came to the Determination in November 1846, to make up for the Loss of Revenue in Bengal, by raising the Fee on the Passes in Malwa, to 400 Rupees per Chest, to take effect from 1st June 1847.

In 1844-45 the Payments received for Passes amounted to 33,88,800, which, at the Rate of 200 Rupees per Chest, shows an Export in that Year of 16,944 Chests of Malwa Opium. No Returns have been received showing the Number of Chests which have been exported subject to the increased Rate of 300 Rupees, which took effect on 1st October 1845.

The Report of the Commerce of Bombay for the official Year 1845 46 shows that the Quantity of Opium exported in that Year amounted to 24,700 Chests to China alone, valued at 3,29,27,930 Rupees; while the Value of the Drug exported in 1844-45 amounted to 2,20,86,484 Rupees, being an Increase in Value of 1,08,41,446 Rupees in the official Value of this single Article of Export to China. It is impossible to estimate how much of this Increase was caused by the enhanced Pass Duty on 1st October 1845; but assuming the 24,700 Chests to have paid the Duty in the Proportion of 12,350 Chests at 200 Rupees per Chest, and 12,350 Chests at 300 Rupees, it may be inferred that the Revenue from Malwa Opium, in 1845-46, did not fall much short of 62,00,000 Rupees, if it did not considerably exceed that Amount.

The Export of Malwa Opium to Singapore and the Straits Settlements, in 1845-46, amounted only to 185 Chests, valued at 2,51,700 Rupees.

In

In their Letter of the 14th November 1846, the Government of India informed the Court of Directors that they proposed to regulate the Pass Fee on Malwa Opium in proportion as the State of the Poppy Cultivation and the Extent of the contraband Trade between Malwa and the Sea Coast might admit of. It does not appear to have occurred to the President of India in Council, that by at once abandoning the Opium Sales at Calcutta, and fixing the Price of the Two Descriptions of Bengal Opium, Behar Opium averaging about 70 Rupees per Chest above the Price of Benares Opium, the Exporters in Calcutta would be enabled to make their Purchases without the Risk of being interfered with by their Competitors in Malwa and Bombay.

The Cost of the Bengal Agency Opium averages about 350 Rupees per Chest; and as the Opium is the Property of Government, they have only to add to that Price such a Sum by way of Tax as would enable the Speculators who now purchase by Competition at the Calcutta Sales, to enter the Foreign Markets with a fair Prospect of realizing an adequate Profit, compared with that derived by the Malwa Speculators. The Cost of Opium in Malwa has been estimated at from 1,000 to 1,200 Rupees per Chest, without any Charge for Duty and Expense of Transit to Bombay; but reducing that Estimate to 850 to 1,000 Rupees per Chest, and adding the Pass Duty of 400 Rupees per Chest, it may be assumed that a fixed Price might be put upon Behar Opium, which would yield the Government a Tax of nearly 300 per Cent., and on Benares Opium of rather more than 275 per Cent.

By an Arrangement of the above Description the Government of Bengal would be relieved from all Share in the Opium Speculations based on upset Prices; and the Speculators would have no Occasion to invest a single Rupee in purchasing Opium before the Time they required it for Export. The Value of the Opium would be paid by each Purchaser into the Government Treasury, without any Notoriety being given to the Extent of the Traffic in that Article between British India and China.

India Board, 9th March 1847.

EXTRACT from a DESPATCH from the GOVERNMENT of INDIA to the Honourable the COURT of DIRECTORS in the HOME DEPARTMENT (Legislative), dated 13th June, No. 8, of 1851.

ACT No. XLIV. OF 1850.
An Act for consolidating the Board of Customs, Salt, and Opium, and the Sudder Board of Revenue in the Lower Provinces of Bengal.
Home Cons. 19 April 1850. No. 7 and 8
Leg. Cons. 27 Dec. 1850. No. 70 to 85.
" " 10 Jan. 1851. No. 12.

29. The Governor General, on the Occasion of a Vacancy that occurred in the Board of Customs, Salt, and Opium, by the Removal from Office of Mr. Blunt, recorded a Minute suggesting the Expediency of altering the Constitution of the Two Revenue Boards at Calcutta, viz., the Sudder Board of Revenue and the Board of Customs, Salt, and Opium.

30. These Boards consisted each of Two Members. To this Constitution there were obvious Objections, and One of the gravest of these was, that on almost every Difference of Opinion between the Members, it was necessary to refer for a Decision to the Government of Bengal.

31. It appeared to his Lordship (and we concurred with him in Opinion), that the Management of the large Revenues of Bengal would be more simple, more economical, productive of much less Correspondence and Record, attended with far fewer References to Government, and therefore much more completely administered by the Department itself, and with greater Ease and Satisfaction to the Officers at the Head of that Department, were the Two separate Boards abolished, and the whole of the Revenues administered by One Body composed of Three Members. It appeared likely that Three Members would be capable of transacting, with the Aid of Two Secretaries, all the Business which was divided between the Two Boards, without in any way overtaxing their Time and Strength.

32. With these Views we addressed the Government of Bengal, and requested to be furnished with the Sentiments of the individual Members of the Two Boards on the Feasibility and Expediency of the contemplated Measure. All, including the Government of Bengal, agreed in viewing the Change to be unobjectionable, and even desirable. Accordingly, the Law under Notice was passed to repeal Regulation IV. of 1819, by which the Board of Customs, Salt, and Opium was established, and enacting that the Powers and Duties vested in that Board shall be transferred to the Sudder Board of Revenue in Calcutta, and that the Sudder Board shall in future be styled the Board of Revenue for the Lower Provinces.

33. We have left it to the Government of Bengal, in communication with the Board of Revenue, to regulate from Time to Time the Manner in which Business shall be transacted at that Board, and to lay down Rules of Practice for its Guidance.

EXTRACT from the PROCEEDINGS of the PRESIDENT of the COUNCIL of INDIA in COUNCIL in the HOME DEPARTMENT, dated 19th April 1850.

Minute by the Governor General, concurred in by the Members of Government, 15th April 1850.

1. For some Months after my Arrival in India, and until my Departure for the Frontier, I administered the Government of Bengal. I never could see any good Reason for the divided Management which I found in existence of the several Revenues of that Province, and no satisfactory Explanation was ever afforded in answer to my Inquiries, Why the Land Revenue should be under One Board, and the rest of the Revenues under another Board?

2. At the Time there were Three Members of the Customs Board, and not the slightest Prospect of any of them withdrawing themselves, or being withdrawn.

Since

3. Since that time Mr. Grant has retired from the Service, and Mr. Blunt's recent Removal from his Office has left the Customs Board with only One Member.

I conceive that this is a fitting Occasion for bringing the Question of the Constitution of these Boards under the Consideration of the Council.

4. My own Opinion is, that the best Form of administering any Public Department is the Appointment of a single well qualified Officer. I think it can hardly be doubted that the very worst Form is the Construction of a Board with Two Members. Men must frequently differ in Opinion, even in the Administration of Systems which have been so long fixed as those which regulate the different Branches of Public Revenue in Bengal. When they do differ in a Board of Two Members, Perplexity must follow. Either One of the Two must sacrifice his strong Convictions, which being an honest Man he will not do, or the Matter must be at once referred to the Government, since nothing else can determine it; or there must be a prolonged Discussion, and it ends in the Matter coming up to Government after all. These are all Evils, and Evils which are the necessary Consequence of the Construction of such a Board—Fruits of the dual Number.

5. In Bengal not only do we continue the Revenue Board in what I think a faulty Form, but we divide the Administration of the Revenue, and then produce a Second Board on the same faulty Construction as the former.

6. I take the Liberty of recording my Conviction that the Management of the large Revenues of Bengal would be more simple, more economical, productive of much less Correspondence and Record, attended with far fewer References to Government, and therefore much more completely administered by the Department itself, and with greater Ease and Satisfaction to the Officers at the Head of that Department, if the Two separate Boards were abolished, and the whole of the Revenues of Bengal were administered by One Body, called the Revenue Board, and composed of Three Members.

7. The Impression I have derived from the Answers furnished to Inquiries I have made is, that Three Members are quite capable of transacting, with the Aid of Two Secretaries as at present, all the Business which is now divided between the Two Boards, without in any way overtaxing their Time and Strength.

8. I see no Necessity for making any organic Change in the Mode of conducting the Revenue Business, if the Two Boards should be amalgamated.

No One Officer, I apprehend, could transact all the Land Revenue Business. I would, therefore, leave that Branch to the Two Officers now in the Revenue Board. In like Manner I would leave the Customs, Salt, and Opium Business to be mainly conducted by the Third Member of the new Board. I do not think it necessary that *all* the Papers of all the Branches should be seen by all Three Members. The great Body of detail Business may be divided as I have described; but the Board should sit once a Week, or oftener if necessary, and at the Meeting all Matter of Importance in every Branch should be brought forward for Consideration, and there divided. Thus no Subject of any Magnitude in the Customs, Salt, &c. could pass without the Knowledge of all the Members of the Board. In like Manner no Question of Land Revenue could be determined by the Two Members to whom that Branch will more especially belong, without the Privity of the Third Member; and in the event of Difference of Opinion on Questions of Land Revenue, the Voice of another Officer, perfectly capable of giving an authoritative Opinion on such Points, will come in and decide between the conflicting Opinions; thus expediting the Transaction of Revenue Business, and greatly lessening the Burden now borne by the Government.

9. I need not remind the Council that the present Member of the Customs Board, Mr. E. Currie, is well qualified to give such an Opinion as I have described in the preceding Paragraph; and the Government will have no Difficulty in appointing such Officers hereafter.

10. The Sketch I have given above is introduced merely to show my own Views of the Practicability of effecting this Change, without putting present Incumbents of Office to any Inconvenience.

The Change, in my Judgment, is not only practicable, but will be of great Advantage to the Officers themselves, will be much to the Benefit of the Government, and commendable as a Measure of Economy.

I am still, however, quite prepared to give way before any Consideration which would outweigh the Advantages I have just enumerated. I would suggest, therefore, that the President in Council should address to the Members of the Revenue and of the Customs Board respectively, a Communication stating the Views of the Government respecting a Consolidation of the Two Boards, if such a Measure should be found practicable; and requesting to be favoured with their Opinions on the Feasibility and Expediency of such a Measure.

11. If the Members, or any of them, should point out Difficulties which prove to be insuperable, of course the Measure must be abandoned. But my Conviction of the Advantages to be derived from it are so strong, that I am not disposed to be deterred from carrying it into effect by the Statement of small Objections, or even by the Discovery of formidable Obstacles. The former, I think, we should brush aside, and should persevere in our Exertions till we find Means of surmounting the latter.

15th April 1850. (Signed) DALHOUSIE.

I concur. Let the Members of the Two Boards be requested to state their Opinions regarding the Practicability of the Measure proposed.

17th April 1850. (Signed) J. H. LITTLER.

I concur; reserving any Suggestions I may desire to make in conducting the Details of the Measure, till the Reports from the Two Boards are received.

18th April 1850. (Signed) F. CURRIE.

I concur. We shall require an Act. Will it suffice to rescind IV. of 1819?

18th April 1850. (Signed) J. LEWIS.

I apprehend it may be done either by rescinding Regulation IV. of 1819, or by appointing the Members of each Board to both. The former would, probably, be the best Way.

(Signed) J. E. D. BETHUNE.

SIR, Council Chamber, 19th April 1850.

On the Occasion of the present Vacancy in the Board of Customs, Salt, and Opium, caused by Mr. Blunt's Removal from Office, the President in Council, with the Concurrence of the Governor General, is desirous of taking into Consideration the Expediency of altering the Constitution of the Two Revenue Boards at the Presidency; viz., the Sudder Board of Revenue, and the Board of Customs, Salt, and Opium.

2. At present each of these Boards consists of Two Members. To this Constitution there exist obvious Objections, and One of the gravest of these is that, on almost every Difference of Opinion between the Members it is necessary to refer a Decision to the Government of Bengal.

3. It appears to the President in Council that the Management of the large Revenues of Bengal could be more simple, more economical, productive of much less Correspondence and Record, attended with far fewer References to Government, and therefore much more completely administered by the Department itself, and with greater Ease and Satisfaction to the Officers at the Head of that Department, if the Two separate Boards were abolished, and the whole of the Revenues were administered by One Body composed of Three Members.

4. It seems likely that Three Members would be capable of transacting, with the Aid of Two Secretaries as at present, all the Business which is now divided between the Two Boards, without in any way overtaxing their Time and Strength.

5. In case it should be determined to adopt this Plan, the President in Council would be disposed to suggest that the Details of the Business of Customs, Salt, and Opium should be mainly conducted by One Member, who at present would obviously be the existing Member of the Board of Customs, Salt, and Opium, and the Business of Land Revenue would, in its general Details, be carried on by the other Two Members. It would not be necessary that *all* the Papers of all the Branches should be seen by all Three Members; but the

Board

Board should sit once a Week, or oftener if necessary, for the Consideration of all Matters of Importance in every Branch. Thus no Subject of any Magnitude or any important general Question, either in the Land Revenue or in the Customs, Salt, and Opium Branches, could pass without the Knowledge of all the Members of the Board; and in the event of Difference of Opinion on Questions of Land Revenue, the Voice of another Officer would decide between them; thus expediting the Transaction of Revenue Business, and greatly lessening the Burden borne by the Government.

6. Previously, however, to determining upon this Change, which appears to the President in Council both practicable and desirable, his Honour in Council is anxious to receive the Sentiments of the individual Members of the Two Boards on the Feasibility and Expediency of the contemplated Measure; and with this View, I am directed to request that the Sketch of the proposed Arrangement may be communicated to those Officers, and that they be called upon to report their Opinion for the early Consideration of the Government of India.

I have, &c.
(Signed) Fred. Jas. Halliday,
Secretary to Government of India.

J. P. Grant, Esq.,
Secretary to Government of Bengal.

Extract from the Proceedings of the President of the Council of India in Council in the Home Department (Legislative), under Date the 27th December 1850.

The Secretary to Government of Bengal to J. Halliday, Esq., Secretary to Government of India, Home Department.

Sir, Fort William, 22d June 1850.

In reply to your Letter of the 19th of April, I am directed by the Deputy Governor of Bengal to submit for the Consideration and Orders of the President in Council the enclosed Copies of a Letter from Mr. E. Currie, Member of the Board of Customs, Salt, and Opium, and of a Letter from the Sudder Board of Revenue, containing the Opinions of the Members of those Boards on the Proposal of uniting both Boards, set forth in your Letter under Acknowledgment.

Mr. Currie is of opinion that the proposed Change is perfectly feasible, and in many respects desirable; and Mr. Gordon and Mr. Ricketts are of opinion that the proposed Change is unobjectionable, provided the Business be divided between the Members.

In these Opinions the Deputy Governor entirely concurs.

With Mr. Currie, the Deputy Governor agrees in thinking that the ordinary Work of the Board of Customs, Salt, and Opium, now considerably less than it was a few Years ago, is not enough to occupy the Time of Two Members, whilst occasional Questions arise in the Course of that Work which ought not to be left to the unassisted Judgment of One Man; wherefore he thinks the proposed Plan the best that could be devised for the Conduct of the Work of that Board.

Again, for the Department of Land Revenue, it seems to his Honour unquestionable, that a Measure which will provide Three Members for the Decision of the many very difficult Cases which arise in that Department, instead of only Two, will be a great Improvement. At present, every Case in which the Members of the Board differ in Opinion unavoidably comes up to Government for Disposal. Such Cases are generally Cases of Difficulty, and often Cases of very great Difficulty. The mere Fact that Two of the ablest and most experienced Revenue Officers under Government cannot come to One Mind about them, ensures such Cases belonging generally to the most difficult Classes of Cases that come before the Board. But they are no more likely to be Cases of great general Importance, or such as in themselves in any way deserve the Attention of Government, than the Cases that do not come before Government, because the Members agree upon them.

These referred Cases can only be justly decided, and the Decision can only be set forth, in the full and careful Manner which Respect for the Members of

the Board demands, at the Expense of much more Time devoted to Consideration and Research than the Government has to spare from its proper Business. There is no other local Government in India, his Honour believes, with Half the Civil Work the Bengal Government has; and this Addition to its proper Business, of a large Share of the heaviest current Cases that come before the Revenue Board for Disposal (an Addition which, under the present System, neither the Government nor the Members of the Board can avoid), has of late become overwhelming. Since the Month of February 1849, no less than Twenty-nine such Cases have been referred to Government. This great Evil will be remedied by the proposed Arrangement.

The Deputy Governor does not think that there will be any great Difficulty in laying down Rules of Practice to settle what shall be determined by the Board at large, and what shall be left to the Members to whom the Department in which the Case arises is allotted. He apprehends, as a general Rule, that all Questions involving new Points of Principle, and all Questions of themselves of great Importance, should be determined by the Board at large. He thinks, too, that no single Member should pass an Order disturbing a Principle once ruled, or contrary to a Precedent once established. He does not support the Suggestion of the Members of the Sudder Board, that each Member shall be allowed complete Control in his own Department, unless a subordinate Officer desires a Reference to Government; unless the other Two Members disagree with the First Member such a Reference shall be made. He thinks that the old Practice which has obtained and been required by Law from the First Constitution of the Revenue Board should be continued, under which no single Member of a Board has Power to overrule the Order or Opinion of an Authority immediately subordinate to the Board. When a Member is inclined to do so, his Honour thinks the Case should be referred to the Board at large.

The Deputy Governor is not disposed to agree with the Members of the Sudder Board in thinking that if this Practice be continued, little will be gained in the Disposal of Business; because he presumes that a Difference of Opinion between the Members of the Board and the subordinate Authorities will be rather the Exception than the Rule. And he does not think it will be conducive to a good and careful Administration to abandon all the Advantage of Consultation and Discussion; all the Advantage of having a Board at all, in short, in all such Cases of Difference, unless when the subordinate Authority might take on himself the Responsibility and the invidious Duty of insisting on a Reference to Government. In such Matters the subordinate Officers can have no legitimate personal Interest, and he is no more likely to judge well of the Expediency on general Grounds, of referring the single Member's Decision than the single Member himself. Such a Course too, his Honour thinks, would have the Effect of encouraging unnecessary References to Government.

The Board, the Deputy Governor presumes, would be called the Board of Revenue, as being intended to superintend every Department of Revenue. He is inclined to think that the Post Office Department might be advantageously placed under it.

The Deputy Governor thinks Mr. Ricketts's Suggestion of attaching an Assistant to the Board's Office worthy of Consideration, on the Understanding that the Rule of not allowing any young Man to retain the Appointment more than Eighteen Months should be rigidly adhered to. He thinks, too, that previous Service of Four Years, or at least of Three Years, in the Mofussil, should be insisted upon, instead of Two as proposed by Mr. Ricketts.

I have, &c.,
(Signed) J. P. GRANT,
Secretary to Government, Bengal.

The Secretary to the Sudder Board of Revenue, to the Secretary to the Government of Bengal, Revenue Department.

SIR, Fort William, 21st May 1850.

I am directed by the Sudder Board of Revenue to acknowledge the Receipt of Under Secretary Mr. Seton Karr's Letter, dated the 1st instant, with its Enclosure

Enclosure from the Secretary to the Government of India, desiring to receive the Sentiment of the individual Members of the Feasibility and Expediency of the contemplated Alteration in the Constitution of the Board.

In reply, I am desired to intimate that both Members are of opinion that the proposed Arrangement is unobjectionable, provided the Business be divided between them, each taking a particular Department; One Member might be allowed entire Control in his Department, unless a subordinate Officer desired a Reference to Government, when, before Submission to Government, the Case should come before the whole Board. If the Majority of the Board agreed with the subordinate Officer, and differed with the Member in charge of the Department, Orders would issue accordingly. If they agreed with the Member, the Reference would go up to Government.

No Embarrassment is apprehended to result from this System. The subordinate Officer when desiring the Reference, would, of course, state fully his Reasons for being dissatisfied with the Orders he has received. The Case would necessarily be reconsidered, and instead of being reconsidered by the Member in charge of the Department only, it would be reconsidered by the whole Board.

Each Member should reserve Cases of general Interest, and also Cases not of general Interest in which he entertained Doubts as to the Orders to be issued, for Board Day, when he should intimate to the other Members the Nature of the Case, and his Opinion. If they concurred, Orders would, of course, issue at once, but in the event of any Difference of Opinion, or of any Member desiring to consider the Subject further, the Papers should be circulated.

The Secretary might also be allowed, before carrying out the Orders of a single Member, to submit a Note to such Member, if he considered the Orders passed to be of doubtful Propriety. It should be discretionary with the Member to submit the Case to his Colleagues, though it is probable that that Course would always be adopted.

If a Member in charge of a Department is to be allowed no Discretion, but every Case in which he may desire to issue Orders not exactly in conformity with the Order, or the Recommendation of the subordinate Officer, is to be referred to another Member, little, the Board think, would be gained in respect of the Disposal of the Business; but on the Plan proposed, they believe it would be easy to get through all without Delay.

Mr. Ricketts would take this Opportunity of recommending that a covenanted Assistant be attached to the Secretary's Office, whose Services would be highly useful under the great Increase* of Business which has taken place. He thinks it very desirable that the most able of the young Men should have Opportunity of acquiring the Experience which they would gain by being attached for a Time to this Office. The Appointment of Assistant Secretary should, Mr. Ricketts observes, be regarded as a Compliment paid to Talent and a Reward of Industry. No one should be appointed who has not served Two Years in the Mofussil, and no one should be allowed to remain in the Office above Eighteen Months. The Arrangement would be very beneficial to the young Men themselves, who would, of course, be selected entirely with reference to Talent, Acquirements, and Steadiness of Character.

* Letters received, 1848-49	3,100
" " 1849-50	4,265
Increase	1,165
Letters despatched, 1848-49	2,535
" " 1849-50	3,961
Increase	1,426
Petitions disposed of, 1848-49	486
" " 1849-50	521
Increase	35

The above is only as a partial Illustration of the Increase.

But Mr. Gordon is doubtful as to the Advantage of this Proposition. It appears to him that to render an Assistant really useful to the Board, he must have large local Experience, without which he would very imperfectly understand the Discussion of the Members. On the other Hand, if he had the necessary Experience, the Salary ought to be high, and this would probably be objected to on Financial Grounds. He is likewise of opinion that the best Place for young Men is the Interior of the Country, where alone they can become practically conversant with Business.

I have, &c.

(Signed) GEO. PLOWDEN,

Sudder Board of Revenue. Secretary.

E. Currie, Esq., Member of the Board of Customs, &c. to the Secretary to the Government of Bengal.

SIR, 11th May 1850.

I have the Honour to acknowledge the Receipt of Mr. Under Secretary Seton Karr's Letter of the 1st instant, with its Enclosure, requesting me to state my Opinion on the Feasibility and Expediency of the Measure suggested in the Letter of the Secretary to the Government of India for consolidating into One the Two existing Revenue Boards at this Presidency.

2. In reply, I beg to say that the proposed Change appears to me to be perfectly feasible, and in many respects desirable. It is true that the different Branches of Revenue administered by the Two Boards respectively have little Connexion with each other, that the Duties of both Boards are of the highest Importance, and that the Questions which come before the Sudder Board in particular are frequently of a difficult Character, requiring much Time and Thought for their satisfactory Determination. But with regard to the Board of Customs, Salt, and Opium, vast and important as are the Interests committed to its Charge, it must be admitted that the routine Duties of its subordinate Departments are generally of a simple Character, and not more than sufficient to furnish Employment to a single Member. It is my Opinion that for a Board of Two Members the ordinary Work, as the Departments are now administered, is disproportionate to the Agency; while important Questions occasionally arise which certainly ought not to be dealt with by the unassisted Judgment of a single Individual. For the Departments under this Board, therefore, I consider that the proposed Plan, which would leave the Details of Business to be conducted by One Member, and subject all Matters of Importance to the Decision of a full Board, is perhaps the best that could be devised.

3. In giving Expression to this Opinion, I would desire to explain that the Duties of this Board have, from various Causes, been considerably lightened of late Years. In the Salt Department the Abandonment of the old Practice of the Presidency Auction Sales, with all the complicated Considerations of Demand and Supply which such an artificial System involved, and the Substitution of Sales on Application at actual Cost Prices, with the Addition of a certain fixed Duty, have greatly simplified the Business of the Department. The unrestricted Import, at the same fixed Duty, of Foreign Salt, from which Source nearly One Third of the whole Consumption of the Lower Provinces is now supplied, and the consequent Reduction in the Number of Agencies, has contributed to the same Result. Added to which, the recent Constitution of the Office of Controller of Salt Chowkies has relieved the Board of much Detail Work. The whole Business of the Marine Department was also, not many Years since, removed from their Charge.

4. Of the Advisability of the Change as regards the Duties of the Sudder Board of Revenue, I am unable to speak with so much Confidence. I can only say, that when I left the Secretaryship of that Board in 1843, the Members could certainly not have been overburdened by such an Increase of Work as the Plan sketched in Mr. Halliday's Letter is likely to entail; and supposing, as may probably be the Case, that the Duties are heavier now than they were then, I have little Doubt that an Arrangement might be made for the Distribution and Disposal of Business under which the Labour of each individual Member would be lightened rather than increased. There can, of course, be no Question that a Board of Three Members is more efficient for the Despatch of Business than a Board of Two.

5. The main Objection to the Plan appears to me to be, that an Officer of practical Experience in the Salt and Opium Departments, will rarely be qualified to give a matured Opinion on intricate Questions connected with the Land Revenue Administration, and on the other Hand, that Officers of Eminence in the latter Department will rarely have had any practical Acquaintance with the Details of Customs, Salt, and Opium. This Inconvenience, however, is felt more or less in all Grades and Branches of the Service, and the Remedy must be looked for, as in other Cases, in the Intelligence and Industry of the selected Officers.

6. Should it be determined to carry out the Measure it will probably be necessary, or at least expedient, to pass a short Enactment, abolishing the existing Boards, and constituting a new One under the Title of "the Board of Revenue,"

Revenue," to be vested with all the Powers of the Sudder Board, and Board of Customs, Salt and Opium. As there are no subordinate Boards the Term "Sudder," would seem to be both unmeaning and unnecessary.

I have, &c.

(Signed) E. CURRIE.

Note by the Secretary.

The Sudder Board of Revenue was constituted by Regulation I. of 1829, by which Commissioners appointed to certain Districts in the Upper and Lower Provinces were vested with the Powers and Authority now vested in the Boards of Revenue and Courts of Wards, subject to the Control and Direction of a *Sudder*, or Head Board, to be stationed ordinarily at the Presidency, unless otherwise directed by the Governor General in Council, and to such Restrictions and Provisions as the Governor General in Council, or the said Sudder Board with his Authority or Sanction, may prescribe. Rules of Practice have accordingly been promulgated from Time to Time defining the Powers of the Commissioners and of the Sudder Board, who between them, exercise all the Powers which before 1829 were vested in the Board of Revenue.

The Board of Customs, Salt, and Opium was constituted by Regulation IV. of 1819, and vested "with all the Duties, Powers, and Authority heretofore legally possessed and exercised by the Board of Revenue with respect to Customs and Town Duties;" and also, "with all the Powers, Duties, and Authority heretofore legally possessed and exercised by the Board of Trade in the Salt and Opium Departments.

The Duties of the Board of Trade here mentioned, were, as regards Opium, merely those of general Superintendence and the Management of Law Suits, and as regards such they had, besides these Duties, Powers of Fine and Confiscation for Breach of the Salt Laws,* which need not be particularly mentioned in this Place, as they have all, and more, been expressly given to the Board of Customs, Salt, and Opium, by Laws passed since that Board was created.

What seems necessary, therefore, to carry into effect the proposed Junction of the Two Boards is,—

1. To repeal Regulation IV. of 1819, yet so as not to revive any Regulations repealed thereby;

2. To enact that the Powers now vested in the Board of Customs, Salt, and Opium, shall be vested in the Sudder Board of Revenue of Calcutta, and shall be exercised according to such Rules of Practice, as may from Time to Time be passed by the said Board, with the Approval of the Government of Bengal; and,—

3. To enact that the Sudder Board of Revenue for the Lower Provinces, shall in future be styled "the Board of Revenue for the Lower Provinces."

Upon the passing of such an Act, nothing will remain but for the Government of Bengal to appoint Mr. Currie to be a Member of the Board of Revenue for the Lower Provinces.

(Signed) FRED. JAS. HALLIDAY.

11th July 1850.

DRAFT ACT,

For consolidating the Sudder Board of Revenue, and Board of Customs, Salt, and Opium, in the Lower Provinces of Bengal.

Whereas by Regulation IV. 1819, of the Bengal Code, a Board of Revenue in the Customs, Salt, and Opium Department was constituted in the Province of Bengal, with all the Duties, Powers, and Authorities of the Board of Revenue with respect to Customs and Town Duties, and with the Powers theretofore possessed by the Board of Trade in the Salt and Opium Departments: And whereas it is not now necessary that this Board should be continued

* See for Opium, Regulation XIII. of 1816; and for Salt, Regulation XXIX. of 1793, LII. of 1795, IV. of 1798, VI. of 1801, and XII. of 1801.

separate from the Board of Revenue in the Lower Provinces of Bengal, it is enacted as follows:—

I. Regulation IV. 1819, of the Bengal Code is rescinded, but not so as to revive any Part of any Rule or Regulation thereby rescinded and annulled.

II. All Powers and Duties now vested in or belonging to the Board of Revenue in the Customs, Salt, and Opium Department in the said Lower Provinces, and its Officers respectively, shall be transferred to the Sudder Board of Revenue, constituted in the said Lower Provinces, and according to Regulation I., 1829, of the Bengal Code, and its Officers respectively; and all Acts and Regulations now in force relating to the said Customs, Salt, and Opium Board of Revenue, or its Officers, shall be understood henceforth as if the Sudder Board of Revenue and its Officers had been respectively mentioned therein, instead of the said Board of Customs, Salt, and Opium, and its Officers.

III. The said Sudder Board of Revenue shall be henceforth styled, "The Board of Revenue for the Lower Provinces of the Presidency of Fort William in Bengal."

No. 529.

From F. J. Halliday, Esq., Secretary to the Government of India, to the Secretary to the Government of India with the Governor General.

SIR, Fort William, 30th August 1850.

With reference to the Minute of the Most Noble the Governor General, dated the 15th April last, I am directed to forward for Submission to his Lordship Copies of the Papers noted in the Margin, together with a Draft Act "for consolidating the Sudder Board of Revenue and Board of Customs, Salt, and Opium in the Lower Provinces of Bengal," and to request the Assent of his Lordship to its being published for general Information.

To Bengal Government 19th April 1850.
From Bengal Government in reply, 22d June 1850, and Enclosures.
Note by Secretary 11th July 1850.

I have, &c.
FRED. JAS. HALLIDAY,
Secretary to the Government of India.

Fort William, 30th August 1850.

(No. 76.—Home Department.)

No. 196.

From Sir Henry Elliot, K.C.B., to F. J. Halliday, Esq.

SIR, Simla, 18th September 1850.

I am directed to acknowledge the Receipt of your Letter, dated the 30th ultimo, submitting the Draft of an Act for consolidating the Sudder Board of Revenue and Board of Customs, Salt, and Opium in the Lower Provinces; and, in reply, to inform you that the Governor General is happy to find that the Union of the separate Boards has appeared feasible and expedient.

2. His Lordship feels very confident that this Measure, when its Operation shall have been regulated and settled by Practice, will produce a great Economy of Time, Labour, and Money; and he assents gladly to the Publication of the Draft Act.

3. The Governor General, I am desired to observe, feels himself unable to concur with Mr. Ricketts in the Necessity or Expediency of appointing an Assistant Secretary. His Lordship thinks there are quite enough of Hands already.

I have, &c.
H. M. ELLIOT,
Secretary to Government of India,
with the Governor General.

Minute

Minute by the Most Noble the Governor General of India, dated the 13th of September 1850.

I am happy to find that the Union of the separate Boards has appeared feasible and expedient.

I feel very confident that this Measure, when its Operation shall have been regulated and settled by Practice, will produce a great Economy of Time, Labour, and Money.

I assent gladly to the Publication of the present Act.

I feel myself unable to concur with Mr. Ricketts in the Necessity or Expediency of appointing an Assistant Secretary. I think there are quite enough of Hands already.

(Signed) DALHOUSIE.

No. 79.

From the Under Secretary to the Government of India to the Under Secretary to the Government of Bengal.

SIR, Council Chamber, 11th October 1850.

With reference to the Letter of the 22d of June last, No. 221, I am directed to forward for Submission to the Deputy Governor of Bengal the accompanying Copy of a Draft Act for consolidating the Board of Customs, Salt, and Opium and the Sudder Board of Revenue in the Lower Provinces of Bengal, and to request that his Honour will favour the Supreme Government with any Observations or Suggestions on its Provisions which may appear to be necessary.

I have, &c.

(Signed) WM. GREY.

No. 80.

From the Officiating Secretary to the Board of Customs, Salt, and Opium to the Secretary to the Government of Bengal.

Board of Customs, Salt, and Opium,

SIR, 30th October 1850.

With reference to a Letter dated the 11th instant, from the Under Secretary to the Government of India, a Copy of which was forwarded to this Office, with Mr. Under Secretary Seton's Karr Memorandum, dated 23d idem, No. 397, I am directed to state that the Board have no Suggestions to offer on the proposed Draft Act for consolidating the Customs, Salt, and Opium Board with the Sudder Board of Revenue.

I have, &c.

(Signed) A. C. BIDWELL.

Copy forwarded to the Home Department of the Government of India, with reference to the Letter from that Department, No. 671, dated the 11th ultimo.

By Order of the Deputy Governor of Bengal.

Fort William, (Signed) WM. SETON KARR.
7th November 1850.

No. 81.

From the Secretary to the Sudder Board of Revenue to J. P. Grant, Esq., Secretary to Government of Bengal, Revenue Department.

SIR, Fort William, 1st November 1850.

With reference to the Memorandum of your Office of the 23d ultimo, bearing the Signature of Under Secretary Mr. Seton Karr, I am directed by the

Sudder Board of Revenue to remark as follows on the Draft of an Act for consolidating the Board of Customs, Salt, and Opium and this Board.

2d. Section 3 is, in the Opinion of the Board, superfluous, and they would leave it out altogether. The Style and Title of the Board should, they think, remain as it is, there being no Reason whatever for altering it. The Board for the Upper Provinces, they observe, is styled "Sudder Board," and not Board only.

3d. If the Section be retained, it would contribute to Clearness if some such Words as these followed the Designation of the Consolidated Board:—"But shall continue to exercise over Commissioners of Revenue all the Power given to the Sudder Board by Regulation I. of 1829." The Board would make this Addition, inasmuch as Commissioners of Revenue are, by Regulation I. of 1829, vested with the Powers of the Board of Revenue. It is true the proposed Designation is, "The Board of Revenue for the Lower Provinces of the Presidency of Fort William in Bengal," nevertheless, the Words to be added would prevent all Cavil or Dispute.

I have, &c.

Sudder Board of Revenue. (Signed) G. C. Plowden.

Extract from the Proceedings of the Honourable the President of the Council of India in Council in the Home Department (Legislative), under Date the 10th January 1851.

No. 55.

(No. 12.—Home Department, Legislative.)

From F. J. Halliday, Esq., Secretary to the Government of India, to J. P. Grant, Esq., Secretary to Government of Bengal; dated 10th January 1851.

Sir,

I am directed by the Honourable the President in Council to acknowledge the Receipt of your Letter No. 221, of the 22d June last, regarding the Consolidation of the Boards of Revenue, and Customs, Salt, and Opium, which has now been carried into effect by Act XLIV. of 1850.

2d. It is the Province of the Government of Bengal, in communication with the Board of Revenue, to regulate from Time to Time the Manner of transacting Business at that Board; and the President in Council will only observe, with reference to the Sketch which is given in Paragraphs 7 and 8 of your Letter of Rules of Practice for the new Board, that he does not see any Reason to object to the Plan proposed.

3d. The Post Office will, of course, be conducted according to the present System, pending the Result of the Inquiries on which the Post Office Commissioners are now engaged.

4th. It does not appear to his Honour in Council advisable to attach at present a covenanted Assistant to the Secretary of the new Board.

I have, &c.,

(Signed) Fred. Jas. Halliday,
Secretary to the Government of India.

Council Chamber,
10th January 1851.

Extract of Letter from the Honourable Court of Directors of the East India Company to the Governor-General of India in Council.

(No. 19.) 10th December 1850.

Act XLIV. of 1850, for consolidating the Board of Customs, Salt, and Opium, and the Sudder Board of Revenue in the Lower Provinces of Bengal.

Para. 9. The Consolidation of the Boards of Revenue and Customs seems to be a Measure calculated to promote Efficiency as well as Economy.

From

From the Under Secretary to the Government of India to the Secretary to the Government of India with the Governor General.

(Home Department, Legislative.)

SIR, Fort William, 29th November 1850.

With reference to Sir H. Elliot's Letter, No. 196, dated the 18th September last, I am directed to transmit Copies of the Papers noted in the Margin,* together with the Draft Act "for consolidating the Board of Customs, Salt, and Opium and the Sudder Board of Revenue in the Lower Provinces of Bengal," and to request that you will obtain and forward, in due Form, the Assent of the Most Noble the Governor General to the passing of the Act.

* To Under Secretary to Government of Bengal, 11th October 1850.
From Officiating Secretary of Board of Customs, Salt, and Opium, to Secretary to Government of Bengal, 30th October, forwarded by Endorsement.
From Secretary of Sudder Board of Revenue to Secretary to Government of Bengal, 1st November 1850, forwarded by Endorsement.

I have, &c.,
(Signed) WM. GREY,
Under Secretary to the Government of India.

From Sir Henry Elliot, K.C.B., Secretary to the Government of India with the Governor General, to F. J. Halliday, Esq., Secretary to the Government of India, Home Department.

SIR, Calcutta, 16th December 1850.

I am directed to transmit to you the Assent of the Most Noble the Governor General to the passing of the Draft Acts "for consolidating the Board of Customs, Salt, and Opium and the Sudder Board of Revenue in the Lower Provinces of Bengal;" and "to declare the Law as to the Jurisdiction of Coroners," enclosed in Mr. Under Secretary Grey's Letters, Nos. 715 and 716, dated 29th ultimo.

I have, &c.,
(Signed) H. M. ELLIOT,
Secretary to the Government of India with the Governor General.

Camp Goojeeranwalla,
16th December 1850.

Assent of the Most Noble the Governor General.

I hereby assent to the passing of an Act entitled "An Act for consolidating the Board of Customs, Salt, and Opium and the Sudder Board of Revenue in the Lower Provinces of Bengal."

16th December 1850. (Signed) DALHOUSIE.

ACT No. XLIV. of 1850.

Passed by the Honourable the President of the Council of India in Council, on the 27th December 1850, with the Assent of the Most Noble the Governor General of India.

An Act for consolidating the Board of Customs, Salt, and Opium and the Sudder Board of Revenue in the Lower Provinces of Bengal.

Whereas by Regulation IV. of 1819, of the Bengal Code, a Board of Revenue in the Customs, Salt, and Opium Department, was constituted in the Province of Bengal, with all the Duties, Powers, and Authorities of the Board of Revenue with respect to Customs and Town Duties, and with the Powers theretofore possessed by the Board of Trade in the Salt and Opium Departments: And whereas it is not now necessary that this Board should be continued separate from the Board of Revenue in the Lower Provinces of Bengal, it is enacted as follows:—

I. Regulation IV., 1819, of the Bengal Code is rescinded, but not so as to revive any Part of any Rule or Regulation thereby rescinded and annulled.

II. All Powers and Duties now vested in or belonging to the Board of Revenue in the Customs, Salt, and Opium Department, and its Officers respectively, shall be transferred to the Sudder Board of Revenue constituted in the said Lower Provinces, according to Regulation I., 1829, of the Bengal Code, and its Officers respectively; and all Acts and Regulations now in force relating to the said Customs, Salt, and Opium Board of Revenue, or its Officers, shall be understood henceforth as if the said Sudder Board of Revenue and its Officers had been respectively mentioned therein instead of the said Board of Customs, Salt, and Opium, and its Officers.

III. The said Sudder Board of Revenue shall be henceforth styled the Board of Revenue for the Lower Provinces of the Presidency of Fort William in Bengal.

EAST INDIES.

RETURN

OF THE

REVENUE RESOURCES of the EAST INDIA COMPANY, and the Modes in which they are administered in the Presidencies of BENGAL, FORT SAINT GEORGE, and BOMBAY.

Pursuant to an Order of the HOUSE OF LORDS, dated 3d May 1852.

Ordered to be printed 24th May 1852.

(147.)

RETURN

To an Order of the House of Lords, dated 4th May 1852,

CALLING FOR

A Return of the Finances of India at the present Time as compared with that at the last Period in which a Surplus Revenue was realized.

East India House,
12th May 1852.

JAMES C. MELVILL,
Secretary.

Ordered to be printed 17th May 1852.

RETURN of the FINANCES of INDIA at the present Time as compared with that at the last Period in which a Surplus Revenue was realized.

1837/38.	Revenues.	Charges.	Net Revenues.	Net Charges.
	£	£	£	£
Land Revenue	11,205,084			
Sayer, Abkarry, and Moturpha	777,487			
Excise Duties in Calcutta	18,166			
Subsidies and Tributes	571,606			
House Tax in Calcutta	22,319			
Town Assessment at Madras	9,822	1,541,235	—	—
Miscellaneous Receipts in the Revenue Department, including Interest on Arrears of Revenue, and unclaimed Revenue Deposits	164,956			
Sale of Tobacco at Madras	75,686			
Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements	- -	1,536,020	—	—
	12,845,126	3,077,255	9,767,871	—
Customs	1,374,610	186,991	1,187,619	—
Salt	1,991,342	548,813	1,442,529	—
Opium	2,138,611	651,320	1,487,291	—
Stamps	378,335	31,502	346,833	—
Mints	89,942	56,500	33,442	—
Post Office	129,266	116,020	13,246	—
Profits of the Madras Government Bank	9,297	- -	9,297	—
Prince of Wales' Island, Singapore, and Malacca	45,920	61,174	- -	15,254
Gwalior Government on account of War Charges, and in part Compensation for Losses sustained during and in consequence of the late Hostilities at Gwalior (Article 5 of the Treaty of Gwalior, dated 13th January 1844).	—	—	—	—
Receipts from the Lahore Durbar for the Maintenance of British Troops at Lahore (Article 9 of the Treaty, dated 16th December 1846).	—	—	—	—
Receipts from Rajah Golaub Sing on account Transfer to him of Territory in the Punjaub (Article 3 of the Treaty, dated 16th March 1846).	—	—	—	—
	19,002,449	4,729,575	14,288,128	15,254
		Deduct	15,254	
Net Revenue, after Payment of Allowances and Assignments, and Charges of Collection	- - -	- - -	14,272,874	—
CHARGES (DEDUCTING RECEIPTS).				
Charges of the Civil and Political Establishments, including contingent Charges	- -	1,667,107	- -	1,332,256
Miscellaneous Civil Receipts	334,851	- -		
Judicial and Police Charges	- -	1,714,148	- -	1,604,012
Judicial Receipts	110,136	- -		
Marine Charges	- -	247,992	- -	160,524
Marine Receipts	87,468	- -		
Military Charges	- -	6,725,937	- -	6,725,937
War Charges.	—	—	—	—
Interest on Debt	- -	1,365,382	- -	1,365,382
	19,534,904	16,450,141	14,272,874	11,188,111
Territorial Payments in England	- -	2,066,016	- -	2,066,016
Invoice Value of Political Stores exported to India	- -	238,429	- -	238,429
	19,534,904	18,754,586	14,272,874	13,492,556
		Surplus	- - £780,318	

Total Revenues and Receipts	£19,534,904
Charges	18,754,586
Surplus	780,318
Net Receipts from Produce of the Commercial Assets both in England and India	718,705
Surplus, including Net Produce of Commercial Assets	£1,499,023
The Amount of India Debt outstanding on 30th April 1838 was	30,249,893
of the Home Bond Debt „ „	3,522,825
Total	£33,772,718

Return of the Finances of India at the present Time as compared with that at the last Period, &c.—*continued.*

1849/50.	Revenues.	Charges.	Net Revenues.	Net Charges.
	£	£	£	£
Land Revenue	14,674,126			
Sayer, Abkarry, and Moturpha	1,139,490			
Excise Duties in Calcutta	25,482			
Subsidies and Tributes	521,233			
House Tax in Calcutta	- -	1,752,013	—	—
Town Assessment at Madras	- -			
Miscellaneous Receipts in the Revenue Department, including Interest on Arrears of Revenue, and unclaimed Revenue Deposits	86,320			
Sale of Tobacco at Madras	82,600			
Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements	- -	2,273,159	—	—
	16,529,251	4,025,172	12,504,079	—
Customs	1,374,252	184,117	1,190,135	—
Salt	2,419,107	393,362	2,025,745	—
Opium	4,216,176	906,539	3,309,637	—
Stamps	453,712	24,883	428,829	—
Mints	66,232	50,413	15,819	—
Post Office	183,067	194,608	- -	11,541
Profits of the Madras Government Bank.	—	—	—	—
Prince of Wales' Island, Singapore, and Malacca	63,206	64,596	- -	1,390
Gwalior Government on account of War Charges, and in part Compensation for Losses sustained during and in consequence of the late Hostilities at Gwalior (Article 5 of the Treaty of Gwalior, dated 13th January 1844)	27,448	- -	27,448	—
Receipts from the Lahore Durbar for the Maintenance of British Troops at Lahore (Article 9 of the Treaty, dated 16th December 1846)	10,320	- -	10,320	—
Receipts from Rajah Golaub Sing on account Transfer to him of Territory in the Punjaub (Article 3 of the Treaty, dated 16th March 1846)	64,077	- -	64,077	—
	25,406,848	5,843,690	19,576,089	12,931
		Deduct	12,931	
Net Revenue, after Payment of Allowances and Assignments, and Charges of Collection	- -	- -	19,563,158	—
CHARGES (DEDUCTING RECEIPTS).				
Charges of the Civil and Political Establishments, including contingent Charges	- -	2,101,412	- -	2,054,361
Miscellaneous Civil Receipts	47,051	- -		
Judicial and Police Charges	- -	2,046,556	- -	1,914,334
Judicial Receipts	132,222	- -		
Marine Charges	- -	348,577	- -	253,363
Marine Receipts	95,214	- -		
Military Charges	- -	9,406,417	- -	9,406,417
War Charges	- -	778,624	- -	778,624
Interest on Debt	- -	2,050,935	- -	2,050,935
	25,681,335	22,576,211	19,563,158	16,458,034
Territorial Payments in England	- -	2,372,837	- -	2,372,837
Invoice Value of Political Stores exported to India	- -	378,100	- -	378,100
	25,681,335	25,327,148	19,563,158	19,208,971
		Surplus	- -	£354,187

Total Revenues and Receipts	£25,681,335
Charges	25,327,148
Surplus	354,187
Net Receipts from the Produce of the Commercial Assets	150
Surplus, including net Proceeds of Commercial Assets	£354,337
The Amount of India Debt outstanding on 30th April 1850 was	46,908,064
of Home Bond Debt „ „	3,899,500
Total	£50,807,564

Return of the Finances of India at the present Time as compared with that at the last Period, &c.—*continued.*

Estimate—1850/51.	Revenues.	Charges.	Net Revenues.	Net Charges.
	£	£	£	£
Land Revenue	14,964,562			
Sayer, Abkarry, and Moturpha	1,206,420			
Excise Duties in Calcutta	26,831			
Subsidies and Tributes	535,563			
House Tax in Calcutta	- -	1,925,219	—	—
Town Assessment at Madras	- -			
Miscellaneous Receipts in the Revenue Department, including Interest on Arrears of Revenue, and unclaimed Revenue Deposits	99,440			
Sale of Tobacco at Madras	82,219			
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	- -	2,359,669	—	—
	16,915,035	4,284,888	12,630,147	—
Customs	1,516,652	185,473	1,331,179	—
Salt	1,979,689	446,497	1,533,192	—
Opium	3,656,164	955,502	2,700,662	—
Stamps	443,539	23,044	420,495	—
Mints	68,203	54,540	13,663	—
Post Office	185,362	192,358	- -	6,996
Profits of the Madras Government Bank.	—	—	—	—
Prince of Wales' Island, Singapore, and Malacca	64,841	74,497	- -	9,656
Gwalior Government on account of War Charges, and in part Compensation for Losses sustained during and in consequence of the late Hostilities at Gwalior (Article 5 of the Treaty of Gwalior, dated 13th January 1844).	—	—	—	—
Receipts from the Lahore Durbar for the Maintenance of British Troops at Lahore (Article 9 of the Treaty, dated 16th December 1846).	—	—	—	—
Receipts from Rajah Golaub Sing on account Transfer to him of Territory in the Punjaub. (Article 3 of the Treaty, dated 16th March 1846).	—	—	—	—
	24,829,485	6,216,799	18,629,338	16,652
		Deduct	16,652	
Net Revenue, after Payment of Allowances and Assignments, and Charges of Collection	- -	- -	18,612,686	—
CHARGES (DEDUCTING RECEIPTS).				
Charges of the Civil and Political Establishments, including contingent Charges	- -	2,373,036	- -	1,993,989
Miscellaneous Civil Receipts	379,047	- -		
Judicial and Police Charges	- -	2,173,123	- -	2,048,846
Judicial Receipts	124,277	- -		
Marine Charges	- -	433,631	- -	338,411
Marine Receipts	95,220	- -		
Military Charges	- -	9,933,545	- -	*9,933,545
War Charges	- -	58,313	- -	58,313
Interest on Debt	- -	2,201,105	- -	2,201,105
	25,428,029	23,389,552	18,612,686	16,574,209
Territorial Payments in England	- -	2,352,800	- -	2,352,800
Invoice Value of Political Stores exported to India	- -	364,386	- -	364,386
	25,428,029	26,106,738	18,612,686	19,291,395
Deficit		£678,709		

Total Revenues and Receipts	£25,428,029
Charges	26,106,738
Deficit	678,709
Net Receipts from the Produce of the Commercial Assets	328
Deficit, deducting Net Proceeds of Commercial Assets	£678,381
Estimated Amount of India Debt outstanding on 30th April 1851	47,877,734
Amount of the Home Bond Debt " "	3,899,500
Total	£51,777,234

East India House,
11th May 1852.

JAMES MELVILL,
Secretary.

EAST INDIES.

RETURN

To an Order of the House of Lords, dated 4th May 1852,

CALLING FOR

A Return of the Finances of India at the present Time as compared with that at the last Period in which a Surplus Revenue was realized.

Ordered to be printed 17th May 1852.

(125.)

EAST INDIES.

RETURN

To an Order of the House of Lords, dated 6th May 1852,

CALLING FOR

Copy of a Letter from Charles Hay Cameron Esq. and the Right Honourable Sir Edward Ryan to the Directors of the East India Company, 31st January 1850, respecting the Employment of the Natives of India in the Civil, Military, and Medical Services of India; together with the Reply of the Company's Secretary made thereto.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

We have the Honour very respectfully to request that your Honourable Court will take whatever Steps may be necessary for appointing Dr. S. C. G. Chuckerbutty an Assistant Surgeon on your Bengal Establishment. But before we urge the Reasons which appear to us to make this Appointment desirable, it is right that we should explain to you why we put ourselves forward upon this Occasion, and why we address ourselves to your Honourable Court collectively, instead of to some One Individual of your Number whom we might suppose to be favourable to our Views.

Both of us, during the latter Years of our Residence in India, were honoured by your Supreme Government there with the Appointment of President of the Committee of Public Instruction, or Council of Education as it has been latterly termed, and with the Presidency of your Medical College of Calcutta. The deep Interest, therefore, which both of us feel in all that concerns the Education and general Advancement of the Asiatic Races whom Her Majesty and Parliament have committed to your Government, has, we trust, enough of official Sanction to prevent the present Manifestation of it from appearing an unwarrantable Intrusion. And we make our Request to your Honourable Court collectively, because the Question of conceding for the First Time to a Native of India an Appointment in One of your covenanted Services appears to us One of such Importance as to be more fitly determinable by the Deliberation of your whole Body than by that individual Discretion to which the Selection of Persons for those Services is in ordinary Circumstances intrusted.

In requesting you to appoint Dr. Chuckerbutty an Assistant Surgeon on your Bengal Establishment, we appear to ourselves to do no more than bring to your especial Notice a Case which affords a most unexceptionable Opportunity of carrying into effect the Intentions of the Legislature, as expressed in the present Charter Act, 3 & 4 W. 4. c. 85. s. 87.

That Statute holds out to the Natives of India the Promise of Admission to the covenanted Services of the East India Company, by providing "that "no Native of the said Territories, nor any natural-born Subject of Her "Majesty resident therein, shall by reason only of his Religion, Place of "Birth, Descent, Colour, or any of them, be disabled from holding any Place, "Office, or Employment under the said Company."

The present Charter Act has now been in force for Sixteen Years, or Four Fifths of its whole Term, and no single Native of India has ever been appointed to any of the covenanted Services. The Consequence is, that the Promise of the Charter Act is regarded by the Natives of India as a Mockery.

It was not so intended by those who framed the Act; and we believe that many of those in whom the Nomination to these Services is vested would be glad to show to the World that it is their Wish to carry the Act into effect according to the real Intentions of the Framers.

We do not doubt that such also is the Wish of your Honourable Court. But Opportunities of fulfilling the Intentions of the Legislature in this Particular are, from the Nature of the Case, of rare Occurrence.

There is never any Want of European Candidates for your covenanted Services, against whose Nomination no Objection can be urged, while it is always possible to urge plausible Objections against the Appointment of any Native to any Office from which his Countrymen have hitherto been excluded.

A Nation of Europe which undertakes to govern justly, and in the Interests of the governed, a Hundred Millions of Asiatic People, undertakes a Task of the highest and most sacred Kind, but a Task which is beset on all Sides with Difficulties and even with Dangers.

There may be some Risk to our Dominion in admitting Natives to the Offices heretofore held exclusively by Europeans; but that there is much greater Risk in continuing to exclude them we think we could prove from History, and from the Principles of Human Nature, if such Proof were necessary to our Purpose. The Legislature, however, has settled this Question. It has declared that Natives shall be admissible to all Offices in India, leaving to you to bring about the Transition from Exclusion to Participation in the best Manner for all the great Interests concerned.

The Legislature has left to you to select the Individuals who shall be admitted to this new and great Privilege, to determine the Number who shall be admitted to it in any given Period, and the Conditions on which they shall be admitted, and to select from all the Offices thus thrown open in point of Law to the Natives of India those to which they may, at the Beginning of this new Era, be appointed with the smallest Degree of that Inconvenience which inevitably accompanies all great Political Changes, however beneficial or even necessary they may have become.

The Discretion thus left to you is of a most ample and indefinite Character; large enough perhaps to enable you (if it were possible to imagine you so inclined) to defeat the whole Object of the Legislature without actual Violation of the Letter of the Law.

But it must be remembered that a Law, such as that which is here laid down for your Guidance, is very different from that Class of Laws which is armed with a penal Sanction. In that Class of Laws the Legislature addresses itself to Persons assumed to be disposed to violate its Commands, and denounces Punishment for the Purpose of preventing such Violation. In the Provision above quoted from the Charter Act, Parliament at the very Moment of intrusting to you for Twenty Years the Government of the greatest dependent Empire which the World has ever seen, lays down for your Guidance the great Principle, that the Natives of that Empire are for the future to be admissible to all Offices within it, as a Means of securing the permanent Allegiance of the Indian Races, and of making the Bond which unites them to us increase in Strength as they themselves increase in Knowledge and Civilization. But Parliament, having once laid down this great Principle, leaves everything else to you. No Native of India, however manifestly fit for your Service, can bring an Action to prevent his Exclusion from it by reason solely of his Colour. No Friend of the Natives of India can obtain a Mandamus for such a Purpose. The Legislature has simply expressed its Wishes, and trusts for the Accomplishment of them to that Zeal for the Advancement of the Asiatic Races which you have conspicuously displayed in the liberal Education given at your Colleges,

Colleges, and in the great Number of Native Indians whom your Government have appointed to lucrative and responsible Offices in the uncovenanted Services.

We are not then going beyond what is warranted by your Position as the enlightened Rulers of our Eastern Empire on the one hand, and as the faithful and willing Subjects of the Queen and Parliament on the other, when we assume, that if we can lay before you a Case for the Admission of a Native to One of your covenanted Services, to which no Objection can be made of a stronger Kind than the Objection which may be made to the Admission of any Native to any of those Offices from which they have been heretofore excluded, we shall find you not only willing but anxious to carry into effect the Intentions of Parliament.

We think we can convince you that Dr. Chuckerbutty's is such a Case.

His own Qualifications for your Medical Service are sufficiently proved by his printed Testimonials; and, indeed, we are not under the Necessity of using any Argument or Exhortation on this Part of the Case, because we have been informed by Dr. Chuckerbutty that your Honourable Court have already recognized his professional and personal Merits in as cordial a Manner as might be expected from your Position as the Patrons and Protectors of the Asiatic Subjects of the British Crown.

He possesses, however, One Qualification (and he owes the Possession of it in a great measure to your Bounty) which appears to us so important with reference to the general Question of admitting Natives to the covenanted Services that we cannot pass it over in Silence.

The Entrance to the Medical Service is not like that to the Civil and Military Services, generally closed against all who have not been educated at Haileybury or at Addiscombe. Even if Dr. Chuckerbutty had never been out of Calcutta he would have been qualified for your Medical Service if he had there acquired that Amount of professional Knowledge and that Reputation for general good Conduct which now distinguish him.

But we acknowledge, that however anxious we might have been to see him placed, in point of Rank, Honour, and social Position, upon a Footing with your European Medical Officers, we should not have desired to see him receiving pecuniary Emolument equal to theirs if he had not earned his Testimonials by Residence and Study in Europe.

A Native of India ought to be allowed to compete with Europeans for any Office in India from which political Considerations do not exclude him, and ought, when appointed, to be put upon an equal Footing with a European holding a similar Office.

But then an important Question arises as to what really is Equality under such Circumstances.

The true Principle we think is, that a Native Gentlemen in public Employment at Calcutta should be paid, not as an English Gentleman would be paid for executing the same Office at Calcutta, but as an English Gentleman would be paid for executing the same Office in London.

The English Gentleman at Calcutta has to toil in a Climate extremely oppressive to his Spirits and unfavourable to his Health. He has to pass the best Years of his Life at a Distance from his Home, his Friends, and Relations, and is almost certain to be obliged to retire from the Service at a much earlier Age than would be necessary if he were discharging public Functions in his own Country.

It appears to us, then, that Equality of Pay for equal Services to Europeans and Natives generally is nominal Equality and real Inequality; and it is clearly for the Interest of the Native Community itself that this real Inequality should not exist. For, first, the Native Community is wronged when any Functionary paid out of the Resources of India is overpaid; and, secondly, the Fact that Native Agency can be equitably remunerated by a smaller

Amount of Salary than European Agency is a strong Reason for preferring a Native, except in so far as such Preference may interfere with the higher Considerations which we must now advert to.

The permanent Connexion of England and India we consider an Object of the last Importance to both Countries, and it is obviously desirable, with a view to that Connexion, that English Gentlemen should be sent out to perform public Duties in India, even though such Agency must always be considerably more expensive than the Employment of Natives educated in their own Country. Now it appears to us clearly desirable, in the same Manner and for the same great End, that young Native Gentlemen should come over to be educated in England.

If that be so, then, considering all the Difficulties and Prejudices which they have to overcome for that Purpose, it is expedient that higher Emoluments should be offered to them than are obtainable by such of their Countrymen as have not ventured to seek an English Education in England, just as it is expedient that higher Emoluments should be offered to induce young English Gentlemen to devote themselves to the Service of India.

In this Manner it seems to us that out of the peculiar Relation in which England and India stand to each other there arises a sound Rule for the Guidance of that Discretion with which Parliament has invested you upon Occasion of declaring the Natives of India eligible to all those Offices in their own Country from which they have hitherto been excluded.

A Rule restricting the Number of Natives to be admitted under the 87th Section of the Charter Act within Limits at first extremely narrow, but gradually expanding with the gradual Advances of the Natives in Knowledge and Civilization, is in itself so desirable that you would have been justified in laying One down arbitrarily. But here a Rule of the very Sort which is desirable for regulating the Transition from the old to the new System presents itself, springing naturally out of the Principles of distributive Justice as applied to European and Native Functionaries in India.

It certainly cannot be said that the Rule thus presenting itself would err in the way of too great Laxity, for under it the present Candidate would probably be the sole Instance of a Native admitted (supposing that you do admit him) to the Benefit of the 87th Section of the Charter Act during the whole Twenty Years for which that Act confers the Government of India upon you.

We proceed to remark upon the Nature of the Service into which Dr. Chuckerbutty aspires to be admitted.

The Three Services to which Natives are made eligible by the 87th Section of the Charter Act are, the military, the civil, and the medical.

If we were asking that a Native Indian should be appointed to a Cadetship, we think it might reasonably be said that such a Nomination would not be the most prudent Commencement of the new System, and therefore not a sound Exercise of the Discretion which Parliament has left to you in carrying into effect its benevolent Intentions. We do not doubt that a Time is fast approaching when, by the general Diffusion of that liberal Education which you are giving to the People of India, the Advantages of your Governmennt over any that could be expected from the Sway of any Asiatic Prince will be so fully appreciated by the Indian Nations that it will be perfectly safe and very beneficial to place your Native Troops under the Command of Native Officers.

But that Education, in the Diffusion of which we were proud of being your Instruments, has not yet had Time to produce its Effects, through the lettered Class, upon the Masses of the People. The Benefits of a strong, just, and regular Government, which takes no more from the People than the Law declares to be due as Revenue, which suffers no one else to take anything, and which pays its Servants every Month, are indeed felt by all those who occupy themselves

themselves in seeking an honest Livelihood, and by all those who receive your Pay.

Your Sepoys and their Native Officers belong to both these Classes.

Still there will be Danger from the personal Ambition of Native Military Commanders, until the Formation of an enlightened public Opinion shall so secure the permanent Attachment of the Indian Races to Great Britain as to render hopeless all Schemes of Military Revolt.

The Civil Service and the Medical Service then appear to us to be the proper Fields for first bringing into practical Operation the Principle laid down by Parliament.

We do not say that no plausible Objections can be raised against nominating a Native Civil Servant or a Native Assistant Surgeon; we say only, first, that all such Objections are far outweighed by the Advantages of showing to the People of India that a Career of profitable and honourable Service is open to them, such as they could never hope to enter upon under any Government but that of Great Britain; and, secondly, that all such Objections, though they might fairly have been stated to Parliament when the Matter was under Consideration there, are now shut out by the deliberate Decision of the Legislature, and the solemn Proclamation of it to the People of India in the Form of a Statute.

This is more emphatically true of the Medical Service than of the Civil Service.

The Civil Servants exercise political Power; they are the subordinate Governors of the Country, and they receive the Education of public Men. The Medical Servants exercise no political Power, and receive a purely scientific Education. The Profession they follow is essentially a private Profession. All Governments, it is true, secure Medical Attendance to their Armies and Navies, and your Government secures them to the Civil Functionaries. In this way Medical Men become, in One Sense, public Men, Military Men, and Naval Men, but the Profession they exercise remains essentially, as we have said, a private Profession.

We have accordingly found, in discussing the Merits of the present Question in private, that the Persons whose Opinions we most esteem have at once admitted, both that Dr. Chuckerbutty is an eminently fit Person for becoming the First Native covenanted Servant of the East India Company, and that the Office of Assistant Surgeon is, of all those which the Charter Act throws open to Natives, the One which ought to be selected for the Commencement of the new System, which is to prove to the Inhabitants of British India that they are really British Subjects.

We have found also that those who take an opposite View admit, nevertheless, that the Appointment of Native Assistant Surgeons would be in itself quite free from danger; but they suppose that the Spectacle of such Appointments might have an unsafe Effect upon the Native Officers of the Army.

The Native Officers, they say, who are now content with their Position, would cease to be so if they saw One of their own Countrymen holding the Military Rank and Station of an Assistant Surgeon, though no such Effect would have taken place in their Minds from the Spectacle of a Native Judge or Collector exercising the supreme civil Authority of the District.

This Argument, limited in this arbitrary Manner to the Effect of admitting Natives to the Medical Service, appears to us to have no Weight whatever. If it had not been thus limited, but had been founded generally upon the Effect which the breaking down of the existing Barrier between Natives and Europeans might have upon the Native Officers of the Army, so long as the Barrier continues practically insuperable to them, we should have admitted that the Objection is a real One, but should have contended that is far outweighed by Considerations on the opposite Side, and that it is no longer capable of being maintained bonâ fide by any One not seeking to defeat the Intentions of the Legislature.

It is indeed obvious that if Natives cannot begin to be admitted to your covenanted Service in the Military Line by reason of its own Nature, and cannot begin to be admitted in the Civil or Medical Lines for fear of creating Discontent among the Native Military Officers, they never can begin to be admitted at all.

There were not wanting Alarmists who predicted Mischief from that just and liberal Policy of admitting Natives unsparingly to uncovenanted Offices, which has been long since adopted by your Governments, and sanctioned by yourselves. Nor do we deny that those Alarmists had plausible and even reasonable Grounds to allege for their Opinion. But the Reasons alleged on the other Side appear to us of far greater Weight, and ample Experience has now decided in their Favour.

The opening of the covenanted Services to the Natives by Statute is only a following up of that System which you and your Governments in the East had already adopted of your own Accord. The same just and benevolent Regard for the Natives of India which led you spontaneously to that enlightened Policy will surely now lead you to carry into effect the similar Policy enjoined by Parliament, and to take care that the Promises solemnly made by the British Legislature to the subject Nations of Asia shall not be the only inoperative Provisions of the Charter which has committed those Nations to your Government.

We have, &c., &c.
(Signed) EDWARD RYAN.
C. H. CAMERON.

Garden Lodge, Kensington,
31st January 1852.

Gentlemen, East India House, 2d March 1850.

I AM commanded by the Court of Directors of the East India Company to acknowledge the Receipt of your Letter dated the 31st January, and to acquaint you that the Court have observed, with Interest and much Gratification, the Conduct and Career of Dr. Chuckerbutty during his Residence in this Country; and that, fully sensible of his Merits, they have already given Instructions to the Government of India in view to his being placed in the Position best suited to his Qualifications, and most consistent with the Object for which he has been educated in England at the Public Expense.

I have, &c.
(Signed) JAMES C. MELVILL,
Secretary.

The Right Hon. Sir E. Ryan
and C. H. Cameron, Esq.,
Garden Lodge, Kensington.

East India House,
14th May 1852.

JAMES C. MELVILL,
Secretary.

EAST INDIES.

RETURN

To an Order of the House of Lords, dated 6th May 1852,

CALLING FOR

Copy of a Letter from Charles Hay Cameron, Esq., and the Right Honourable Sir Edward Ryan, to the Directors of the East India Company, 31st January 1850, respecting the Employment of the Natives of India in the Civil, Military, and Medical Services of India; together with the Reply of the Company's Secretary made thereto.

Ordered to be printed 17th May 1852.

(131.)

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 17th May 1852,

CALLING FOR

A Statement of the Charge of the Indus Flotilla in each Year from 1843–44:

ALSO,

Total Number of Troops actually serving in Scinde on the 1st June and 1st December in each Year from 1843–44.

No. 1.

Statement of the Charge of the Indus Flotilla in the following Years:

	Rupees.		£
1843–44	2,68,670	or	26,867
1844–45	4,26,874	or	42,687
1845–46	4,61,896	or	46,189
1846–47	7,39,141	or	73,914
1847–48	3,48,825	or	34,882
1848–49	4,03,840	or	40,384
1849–50	4,70,060	or	47,006

Marine Department, East India House, 25th May 1852.

R. Ritherdos.

No. 2.

Total Number of Troops actually serving in Scinde on the 1st June and 1st December in each Year from 1843–44.

(The Returns generally having been made up on the 1st of July and 1st of January, those Dates are inserted in this Return instead of the 1st June and 1st December).

	Europeans.	Natives.	Total.
On 1st July 1843	2,401	14,274	16,675
„ 1st January 1844	3,189	13,601	16,790
„ 1st July „	3,695	14,118	17,813
„ 1st January 1845	3,466	14,462	17,928
„ 1st July „	2,605	13,766	16,371
„ 1st January 1846	3,471	11,972	15,443
„ 1st July „	4,299	13,079	17,378
„ 1st January 1847	3,801	18,277	22,078
„ 1st July „	2,079	14,030	16,109
„ 1st January 1848	2,228	13,147	15,375
„ 1st July „	2,294	12,833	15,127
„ 1st January 1849	1,231	10,731	11,962
„ 1st July „	1,744	11,457	13,201
„ 1st January 1850	2,488	9,649	12,137
„ 1st July „	2,387	11,830	14,217
„ 1st January 1851	2,416	12,033	14,449
„ 1st July „	2,391	12,021	14,412
„ 1st January 1852	2,383	11,259	13,642

East India House, 25th May 1852.

Philip Melvill, Sec. Mil. Dep.

East India House, 25th May 1852.

JAMES C. MELVILL. Secretary.

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 17th May 1852,

CALLING FOR

A STATEMENT of the CHARGE of the INDUS FLOTILLA in each Year from 1843–44:

ALSO,

TOTAL NUMBER of TROOPS actually serving in SCINDE on the 1st June and 1st December in each Year from 1843–44.

Ordered to be printed 25th May 1852.

(152.)

RETURNS

(IN PART)

(Pursuant to an Order of the House of Lords, dated 17th May 1852,)

OF THE

AMOUNT of SUMS paid into the BENGAL TREASURY on account of the BENGAL RAILWAY, on which Five per Cent. is guaranteed under the DEED of CONTRACT:

ALSO,

AMOUNT of SUMS paid into the BOMBAY TREASURY on account of the BOMBAY RAILWAY:

ALSO,

AMOUNT applied from the FEE FUND in part Payment of the SALARIES and ALLOWANCES of the SECRETARIES and OFFICERS of the COURT of DIRECTORS in 1849-50.

ALSO,

TOTAL AMOUNT of the FEE FUND in 1849-50, with a STATEMENT of the SOURCES from which it is derived, and of the Application of the FUND.

East India House,
1st June 1852.

JAMES C. MELVILL,
Secretary.

Ordered to be printed 4th June 1852.

RETURNS, &c.

No. 1.

AMOUNT of SUMS paid into the BENGAL TREASURY on account of the BENGAL RAILWAY, on which Five per Cent. is guaranteed under the Deed of Contract.

EAST INDIAN RAILWAY.

	Payments into the Treasury at Calcutta.	Payments into the Treasury at Madras to Credit of the Bengal Railway.	Total.	At the Rate of 1s. 10d. the Rupee, fixed by the Sixth Clause of the Deed of Contract.
	Company's Rupees.	*Company's Rupees.*	*Company's Rupees.*	£ s. d.
1850–51. 1st May 1850 to 30th April 1851	2,95,000	41,590 11 8	3,36,590 11 8	30,854 3 0
1851–2. 1st May 1851 to 24th February 1852, the latest Date to which the Statements have been received	1,98,000	36,725 7 0	2,34,725 7 0	21,516 9 11
	4,93,000	78,316 2 8	5,71,316 2 8	52,370 12 11

No. 2.

AMOUNT of SUMS paid into the BOMBAY TREASURY on account of the BOMBAY RAILWAY, on which Five per Cent. Interest is guaranteed under the Deed of Contract.

GREAT INDIAN PENINSULA RAILWAY.

	Amount in Company's Rupees.	Amount in Sterling at 1s. 10d. the Rupee, fixed by the Sixth Clause of the Deed of Contract.
		£ s. d.
1849–50. 1st May 1849 to 30th April 1850	1,13,846 1 3	10,435 17 11
1850–51. 1st May 1850 to 30th April 1851	5,13,766 1 8	47,095 4 6
1851–52. 1st May to 31st December 1851, the latest Date to which the Statements have been received	2,37,610 4 6	21,780 18 10
	8,65,222 7 5	79,312 1 3

East India House, 27th May 1852.

JAMES C. MELVILL,
Secretary.

No. 3.

AMOUNT applied from the FEE FUND in part Payment of the SALARIES and ALLOWANCES of the SECRETARIES and OFFICERS of the COURT of DIRECTORS in 1849-50: Also, TOTAL AMOUNT of the FUND in 1849-50, with a STATEMENT of the SOURCES from which it is derived, and of the APPLICATION of the FUND.

1849-50.

RECEIPTS.	£	s.	d.	APPLICATION OF THE FUND.	£	s.	d.
Fees on Appointments to the Civil, Military, Medical, Ecclesiastical, and Marine Services in India	942	10	0	Grants to the Funds which were established on the 25th March 1816, respectively entitled "Fund for the Benefit of the Widows and Families of deceased Officers and Clerks of the East India Company's regular Home Establishment;" and "Fund for the Benefit of the Widows and Children of deceased Elders, Extra Clerks, Assistant Elders, and others in the Company's Home Service;" under the respective Articles of Agreement between the East India Company and the Trustees of those Funds, dated the 1st March 1820	5,912	6	2
Ditto, on granting Marriage, Baptismal, and Burial Certificates	156	0	0				
Charge for Transcripts of Wills, and of Accounts Current of Estates	30	15	0				
Fees on a Bond of Indemnity	1	5	0				
Ditto on Transfers of Stock made during the shutting of the Books and after Office Hours; Fees on Bankers Lists of Dividends, and on Powers of Attorney; registering Probates, Declarations, &c.	184	15	0	Amount carried to the Credit of the East India Company, and applied in aid of the Payment of Salaries generally	1,454	18	8
Deductions from Tradesmen's Bills, 5s. per Cent.	1,568	17	9				
Moiety of Broker's Commission on Investments; paid by him to Credit of the Fund	1,218	18	3				
Dividend, deducting Property Tax, on the invested Capital of the Fee Fund	3,264	3	10				
£	7,367	4	10	£	7,367	4	10

The Capital of the Fee Fund on the 30th April 1850, consisting of Accumulations previously to 1st May 1834, and amounting to 112,075*l.* 1*s.* 6*d.* Three per Cent. Consolidated Annuities, is held by the Trustees of the Fund, for the Benefit of the Widows and Families of deceased Officers and Clerks of the East India Company's regular Home Establishment, as Security for the Payment of an annual Grant of 4,000*l.* to the latter Fund, under the Conditions of the Articles of Agreement before noticed.

JAMES C. MELVILL,
Secretary.

East India House, 25th May 1852.

RETURNS

(IN PART)

(Pursuant to an Order of the HOUSE OF LORDS, dated 17th May 1852,).

OF THE

AMOUNT of SUMS paid into the BENGAL TREASURY on account of the BENGAL RAILWAY, on which Five per Cent. is guaranteed under the DEED of CONTRACT:

ALSO,

AMOUNT of SUMS paid into the BOMBAY TREASURY on account of the BOMBAY RAILWAY:

ALSO,

AMOUNT applied from the FEE FUND in part Payment of SALARIES and ALLOWANCES of the SECRETARY and OFFICERS of the COURT of DIRECTORS, 1849-50:

ALSO,

TOTAL of the FEE FUND in 1849-50, with a STATEMENT of the SOURCES from which it is derived, and of the Application of the FUND.

1850, consisting of Accounts

Ordered to be printed 4th June 1852.

RETURN

To an Order of the House of Lords, dated 17th May 1852,

CALLING FOR

18

The Amount received from Governors General and other Officers in England and in India as Fees on Commissions, and the Application thereof, in each Year from 1834.

	£	s.	d.	
1834	2,132	10	0	Paid into the Company's Treasury to the Credit of the Fee Fund.
1835	2,345	5	0	
1836	2,629	15	0	
1837	2,201	0	0	
1838	1,848	10	0	
1839	1,449	5	0	
1840	2,938	10	0	
1841	1,876	5	0	
1842	2,438	7	0	
1843	1,395	0	0	
1844	1,636	15	0	
1845	1,569	10	0	
1846	1,357	0	0	
1847	1,503	5	0	
1848	1,919	10	0	
1849	1,118	10	0	
1850	1,466	5	0	
1851	1,189	10	0	

(Errors excepted.)

East India House,
7th June 1852.

James C. Melvill,
Secretary.

EAST INDIES.

RETURN

To an Order of the House of Lords,
dated 17th May 1852,

CALLING FOR THE

AMOUNT RECEIVED from GOVERNORS GENERAL and other OFFICERS in ENGLAND and in INDIA as FEES on COMMISSIONS, and the APPLICATION thereof, in each Year from 1834.

Ordered to be printed 8th June 1852.

(152*b*.)

EAST INDIES.

RETURN

To an Order of the House of Lords, dated 17th May 1852,

FOR

The Number, Salaries, and Allowances and Contingent Charges of the several Political Officers employed in Scinde in each Year from 1838–39 to 1843–44:

ALSO,

The Details of the Civil Charges of the Punjaub, stated at £900,000 in the Statement No. 6. of the Returns ordered on the 20th of April, and dated East India House, 3d May 1852:

AND ALSO,

The Details of the Civil Charges of Scinde, stated in the above No. 6. of the above Returns at £460,000.

No. 1.

An Account of the Number, Salaries, and Allowances and Contingent Charges of the several Political Officers employed in Scinde in each Year from 1838–39 to 1843–44.

Years.	No.	Salaries and Allowances.			Per Annum.
				Rupees.	*Rupees.*
1838–39	1	Agent to the Governor General in Scinde and Resident in Cutch		41,400	
	1	Assistant - ditto - ditto		9,900	
	1	Ditto - ditto - ditto		8,784	
	1	Officer in charge of Political Duties at Balmur		6,889	
				66,973	
		Native Establishment of the Political Agency in Scinde		6,504	
					73,477
1839–40	1	Resident and Agent in Scinde and Resident in Cutch		41,400	
	1	Assistant - ditto - ditto		9,900	
	1	Ditto - ditto - ditto		8,784	
	1	Ditto - ditto - ditto		8,400	
	1	Ditto - ditto - ditto		8,400	
	1	Ditto - ditto - ditto		6,730	
	1	Officer in charge of Political Duties at Balmur		6,889	
	1	Assistant Surgeon to the Residency		6,730	
				97,233	
		Residency Table Allowance		12,000	
		Native Establishment		10,140	
				1,19,373	
		Contingent Charges		3,73,584	
					4,92,957
1840–41	1	Political Agent in Upper Scinde		39,000	
	3	Assistants - ditto at 8,400		25,200	
	1	Acting - ditto		7,200	
	1	Assistant Surgeon		6,000	
				77,400	
			Rs.		
	1	Political Agent in Lower Scinde	30,000		
	1	Officiating First Assistant ditto	7,500		
	1	Assistant Surgeon	6,183		
			43,683		
		Native Establishment	10,140		
				53,823	
				1,31,223	
		Contingent Charges		52,868	
					1,84,091

Years.	No.	Salaries and Allowances.			Per Annum.
			Rupees.	*Rupees.*	*Rupees.*
1841–42	1	Political Agent in Upper Scinde -	39,000		
	4	Assistants - ditto at 8,400 -	33,600		
	1	Acting Assistant ditto - -	7,200		
	1	Assistant Surgeon - - -	6,000		
				85,800	
	1	Political Agent in Lower Scinde -	30,000		
	1	Assistant - ditto - -	9,000		
	1	Officiating Assistant ditto - -	8,400		
	1	Assistant Surgeon - - -	6,183		
			53,583		
		Native Establishment - - -	15,516		
				69,099	
				1,54,899	
		Contingent Charges - - - -		6,864	
					1,61,763
1842–43	1	Political Agent, Scinde and Beloochistan -	39,000		
	5	First-class Assistants at 12,000 -	60,000		
	3	Second-class ditto at 8,400 -	25,200		
	3	Third-class ditto at 6,000 -	18,000		
	1	Assistant Surgeon - - -	6,183		
	1	Ditto - - -	6,000		
			1,54,383		
		Establishments - - -	50,532		
				2,04,915	
		Contingent Charges - - - -		1,06,520	
					3,11,435
1843-44	—	*Note.*—The Conquest of Scinde was effected in February 1843, and a Governor appointed to that Province, 13th March 1843.			

No. 2.

AN ACCOUNT of the DETAILS of the CIVIL CHARGES of the PUNJAUB, stated at £900,000 in the Statement No. 6. of the Returns ordered on the 20th April, and dated East India House, 3d May 1852.

	Rupees.	*Rupees.*
Political Stipends, Pensions, &c. - - - - - - -	-	10,00,000
General Charges.		
Proportion of the Charges of the Board of Administration - - - -	1,10,000	
Establishment and Contingencies of the Punjaub Branch of the Accountant's Office, North-western Provinces - - - - - -	36,000	
Ditto ditto Audit Office ditto - - - - -	16,000	
Ditto ditto Department of Public Works - - - -	1,30,000	
Public Establishments and Contingencies - - - -	58,000	
Post Office Establishments and Contingencies - - - - -	1,25,000	
Stamp Charges - - - - - - -	7,000	
Miscellaneous - - - - - - - - -	58,000	
Punjaub Local Corps.		
Infantry and Cavalry - - - - - - - *Rs.* 16,50,000		
Guide and Camel Corps - - - - - - 4,50,000		
	21,00,000	
		26,40,000
Judicial.		
Proportion of Charges of the Board of Administration - - - -	1,06,000	

COMMISSIONER and SUPERINTENDENTS.

	Moiety of Salary of Commissioner and Superintendents.	Establishments.	Contingencies.	Total.	
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	
Peshawur Division - - -	4,500	1,500	500	6,500	
Jhelum ditto - - -	16,500	6,500	1,500	24,500	
Leia ditto - - -	15,500	6,000	1,500	23,000	
Mooltan ditto - - -	16,500	6,000	1,500	24,000	
Lahore ditto - - -	17,000	7,000	1,500	25,500	
	70,000	27,000	6,500	1,03,500	1,03,500

Criminal Courts.

	Salary of Officers.	Establishments.	Contingencies	Total.	Diet of Prisoners, and Contingencies.	Total.		
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees*
Huzara	11,000	3,000	1,000	15,000	2,000	17,000		
Peshawur	23,000	12,000	9,000	44,000	9,000	53,000		
Jhelum	17,000	9,000	3,000	29,000	3,000	32,000		
Rawal Pindee	14,000	9,000	2,000	25,000	5,000	30,000		
Shahpore	13,000	7,000	3,000	23,000	3,000	26,000		
Goojerat	16,000	10,000	1,000	27,000	3,000	30,000		
Dehra Ismael Khan	19,000	10,000	2,000	31,000	4,000	35,000		
Dehra Gazee Khan	18,000	8,000	2,000	28,000	5,000	33,000		
Khangur	11,000	11,000	1,000	23,000	5,000	28,000		
Leia	13,000	7,000	2,000	22,000	8,000	30,000		
Jhung	13,000	6,000	1,000	20,000	5,000	25,000		
Pak Pattun	14,000	5,000	1,000	20,000	5,000	25,000		
Mooltan	17,000	7,000	2,000	26,000	8,000	34,000		
Wuzecrabad	16,000	10,000	6,000	32,000	8,000	40,000		
Shekhoopoora	13,000	6,000	1,000	20,000	3,000	23,000		
Deenanugger	12,000	10,000	6,000	28,000	6,000	34,000		
Amritsur	15,000	11,000	6,000	32,000	12,000	44,000		
Lahore	32,000	12,000	3,000	47,000	12,000	59,000		
	2,87,000	1,53,000	52,000	4,92,000	1,06,000	5,98,000	5,98,000	
Police (Civil and Military)							20,00,000	
Deputation and other Allowances							2,500	
								28,10,000
Revenue Charges.								
Proportion of Charges of the Board of Administration							1,17,000	

Commissioners and Superintendents.

	Moiety of Salary of Commissioners and Superintendents.	Establishments.	Contingencies.	Total.	
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	
Peshawur Division	4,500	1,500	500	6,500	
Jhelum ditto	16,500	6,500	1,500	24,500	
Leia ditto	15,500	6,000	1,500	23,000	
Mooltan ditto	16,500	6,000	1,500	24,000	
Lahore ditto	17,000	7,000	1,500	25,500	
	70,000	27,000	6,500	1,03,500	1,03,500

Charges of collecting Land Revenue, Sayer and Abkarree.

	Salary.	Establishments.	Jehseeldaree.	Abkaree.	Contingencies.	Total.		
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*		
Huzara	11,000	2,000	34,000	- -	1,000	48,000		
Peshawur	20,000	11,000	32,000	3,300	3,000	69,300		
Jhelum	17,000	8,000	17,000	- -	2,000	44,000		
Rawal Pindee	13,000	9,000	20,000	- -	2,000	44,000		
Shahpore	11,000	7,000	14,000	- -	1,000	33,000		
Goojeerat	11,000	7,000	12,000	- -	1,000	31,000		
Dehra Ismael Khan	19,000	10,000	18,000	- -	3,000	50,000		
Dehra Gazee Khan	16,000	8,000	14,000	- -	2,000	40,000		
Khangur	10,000	8,000	16,000	- -	1,000	35,000		
Leia	10,000	8,000	18,000	- -	2,000	38,000		
Jhung	11,000	8,000	22,000	- -	1,000	42,000		
Pak Pattun	13,000	7,000	16,000	- -	2,000	38,000		
Mooltan	16,000	8,000	16,000	- -	2,000	42,000		
Wuzeerabad	14,000	12,000	17,000	3,400	3,000	49,400		
Shakhoopoora	10,000	9,000	14,000	- -	1,000	34,000		
Deenanugger	9,000	8,000	16,000	- -	4,000	37,000		
Amritzur	14,000	10,000	22,000	- -	2,000	48,000		
Lahore	20,000	19,000	15,000	3,300	6,000	63,300		
	2,45,000	1,59,000	3,33,000	10,000	39,000	7,86,000	7,86,000	
Sayer Establishment and Contingencies							2,90,000	
Settlement Charges							1,35,000	
Revenue Surveys							65,000	
Deputation and other Allowances							2,500	
								14,99,000
Extraordinary Miscellaneous Charges in the several Departments							- -	1,00,000
Buildings and other Public Works in the several Departments							- -	15,00,000
							Rupees -	95,49,000
							Or about £	900,000

No. 3.

AN ACCOUNT of the DETAILS of the CIVIL CHARGES of SCINDE, stated at £460,000 in the Statement No. 6. of the Returns ordered on the 20th April, and dated East India House, 3d May 1852.

		Rupees.	*Rupees.*
Political Stipends, Pensions, &c.			3,00,000
General Charges.			
Salary of the Commissioner, Assistant Commissioner, and Establishments		96,000	
Ecclesiastical Establishments and Contingencies		17,000	
Medical Establishments and Contingencies		18,000	
Post Office Charges	*Rs.*45,000		
Charges on account of Scinde Steam Communication	60,000		
		1,05,000	
Ranger of the Forests and Establishments		14,000	
Superintendent of Canal Clearance and Establishments		9,000	
Contingencies and Miscellaneous Expenses		10,000	
			2,69,000
Judicial Charges.			
Salary of Judicial Assistant Commissioner, Establishment, and Contingencies		18,000	
Gaol Establishments and Contingencies — Kurrachee	18,000		
Hydrabad	25,500		
Shikarpore	15,000		
Thur and Parkur Districts	500		
		59,000	
Police Corps, Khosa Horse, Soda Killedar, &c.		4,83,000	
			5,60,000
Revenue Charges.			
Charges of collecting the Land Revenue and Sayer — Kurrachee	88,000		
Hyderabad	1,00,000		
Shirkapore	1,37,000		
Thur and Parkur	5,000		
		3,30,000	
Allowances to Zemindars, &c.		5,000	
Charges of collecting the Customs — Kurrachee	20,000		
Hydrabad	10,000		
		30,000	
			3,65,000
Indian Navy Charges on account of the Indus Flotilla, &c.			3,00,000
Military Charges.			
Extraordinary Expenses on account of Two Regiments, Queen's Infantry		1,00,000	
Ditto - ditto Six - ditto		3,00,000	
Extraordinary Expenses of Ordnance Department, Artillery and Sappers		1,50,000	
Expenses of Two Regiments, Scinde Horse		7,00,000	
Ditto Two Belooch Battalions		3,00,000	
Ditto Baggage Corps		1,00,000	
Ditto Military Offices		2,50,000	
Contingencies, Miscellaneous, Pay Departments, &c.		1,50,000	
Commissariat Charges		6,00,000	
Department of Public Works		2,50,000	
			29,00,000
Extraordinary Charges.			
Charges on Account Clearance of Canals		1,75,000	
Erection of Buildings, Purchase of dead Stock, &c.		25,000	
			2,00,000
		Rupees -	48,94,000
		Or about £	460,000

East India House,
16th June 1852.

JAMES C. MELVILL.

EAST INDIES.

RETURN

To an Order of the House of Lords, dated 17th May 1852,

FOR

The NUMBER, SALARIES, and ALLOWANCES and CONTINGENT CHARGES of the several POLITICAL OFFICERS employed in SCINDE in each Year from 1838–39 to 1843–44:

ALSO,

The DETAILS of the CIVIL CHARGES of the PUNJAUB, stated at £900,000 in the Statement No. 6. of the Returns ordered on the 20th of April, and dated East India House, 3d May 1852:

AND ALSO,

The DETAILS of the CIVIL CHARGES of SCINDE, stated in the above No. 6. of the above Returns at £460,000.

Ordered to be printed 17th June 1852.

(152 *e.*)

EAST INDIES.

RETURN

To an Order of the House of Lords, dated 21st May 1852,

FOR

A Report of Sir Henry Elliot on a Hindustani Translation of Two Chapters of the Penal Code, made under his Superintendence in 1847-8.

Copy of a Letter from H. M. Elliot Esq. to G. A. Bushby Esq., Secretary to the Government of India, Home Department, dated 12th February 1848.

Sir,

I beg to acknowledge the Receipt of your Letter, No. 821, dated 24th December, informing me that the Honourable Court of Directors have desired that a Portion of the Penal Code be carefully translated, and communicating in very flattering Terms the Selection of me by the Governor General in Council to superintend a Translation of Chapters III. and XVIII. into the Oordoo Language.

2. I have employed myself during the past Month in endeavouring to carry into effect the Wishes of the Honourable Court, and in submitting my Translation I trust that it will prove satisfactory to them and to the Governor General in Council.

3. I have found no Difficulty in translating this Portion of the Code, and have had no Occasion to consult with the Members of the Law Commission on the Meaning of any Expression. Indeed, the Sense of every Clause is so obvious, the System so coherent, and the Arrangement so lucid, that it is difficult to comprehend how any Misconstruction can arise.

4. I hope it may be well understood that the Translation boasts of no literary Merit. The Oordoo or Hindustanee Language is itself far from elegant, and though well adapted to Narrative and Conversation, is somewhat deficient in Precision, and requires much Circumlocution to render it a fit Medium for conveying those nice Distinctions of Meaning which pervade Works of such a highly artistic Character as the Penal Code, in which, not only are the fictitious Parties, A, B, and Z, placed often in Circumstances which do not occur in the ordinary Transactions of Life, but Words are also introduced to characterize the Facilities and Operations of the Mind, the Punishment of Guilt being made dependent upon the Kind of Intention and Degree of good Faith which actuated the Transgressor.

This Inelegance of the Language chiefly arises from the frequent Iterations of Particles or relational Words, almost every Case requiring not only an Inflection but its concomitant Post-position, the Changes being most frequently rung upon such barbarous Sounds as ka, ke, kee; and although by a more frequent Use of Persian many of them might have been dispensed with, and although such a Use of that Foreign Language would have been perfectly legitimate, and my Task would thereby have been rendered very much easier, yet Hindustanee so constructed is understood only by the learned Classes, or by the highest Grades of Citizens, and is perfectly unintelligible to the Mass of the Population. Any one would be ready to confess this who has witnessed the not uncommon Occurrence of a plain-spoken Farmer in the North-west Provinces, after giving his Deposition, and being called upon to acknowledge it as such, when read out to him by a learned Moonshee, expressing as much Astonishment at its being called Hindustanee as the Gentleman in Molière when he found to his Surprise that the Language he had been speaking all his Life was Prose.

5. My main Object has been to make the Sense intelligible to the People, high and low. I have not written any Sentence that has not been fully approved of by a learned Mahometan, and by a Hindoo well versed in the ordinary Language of the Middle Classes, and I am satisfied that no Sentence is liable to the Charge of Ambiguity; for in my Endeavour to avoid that particular Fault I have sacrificed all Terseness and Refinement of Expression, which might have been so applied as to redeem the Translation from the Character which I fear may be ascribed to it, of being harsh and inharmonious. There is no Language in which by labouring to be brief you become so hopelessly obscure as in Hindoostanee. I trust that full Weight will be given to this chief Consideration by which I have been actuated, because as the Translation is to go to England, and to be approved there, it is more likely to be tested by the Excellence of its Style than by its Merits as a faithful Version of the Original, which has been itself accused of "Obscurity," "Unintelligibility," and "Ruggedness of Phraseology."*

6. If it should be pronounced that I have failed in this simple Object, I must then shelter myself under the admitted Difficulty of the Undertaking. The Law Commissioners observe, in the last Paragraph of the Preface to the Code, "Versions in our Opinion can be produced only by the combined "Labours of enlightened Europeans and Natives, and it is not probable that "Men competent to execute all the Translations which will be required "would be found in any single Province of India. We are sensible that the "Difficulty of procuring good Translations will be great."

7. In Para. 65 of the First Report of the Penal Code, the Commissioners observe, "Many Persons have found fault with the Composition of the Code, "as being in many Places framed in a Style very difficult to be understood; "some indeed have pronounced Parts of it to be unintelligible, and several "have declared their Opinion that it is incapable of being translated, and "therefore useless for the general Purpose for which it was intended."

8. Again, in Para. 68, they observe, "Mr. A. D. Campbell is one who has "pronounced the Code to be 'absolutely untranslatable,' but the Instance he "adduces is not very convincing. 'It will be no easy task,' he says, 'to convey "'in any of the Native Dialects the Meaning even of No. 24., which merely "'declares that to do a Thing 'denotes Omissions as well as Acts, for in "'every Language' to do 'must stand opposed to its Omission.' We can "only say, that if there were no greater Difficulty than this to be overcome, the "Task of Translation would in our Estimation be an easy Work. We do not, "however, think that it will be an easy Work; on the contrary, we are of "opinion, with the Authors of the Code, that 'the Difficulty of procuring good "'Translations will be great.'"

9. The able and elaborate Notes of the Law Commissioners upon Chapters III. and XVIII. would seem to imply that these very Chapters were selected for Translation, as being the most difficult in the entire Code. If, therefore, the present Translation is considered sufficiently good, it may safely be declared that no Portion of the Code presents those insurmountable Difficulties to a Translator which have been anticipated. To be sure, some few Expressions in the Original are not quite in conformity with Native Notions. Pindarees, for instance, used in one of the Illustrations, is unknown as a generic Word to Natives; pulling a Man's Nose by way of Insult,—a Steel Trap,—or an explosive Substance under the Seal of a Letter,—shaking a Fist preparatory to Assault;—these, all of which occur in these Chapters, and some others, are in their literal Sense incomprehensible to a Native of India, but it is not difficult to apply equivalent Expressions, or use a Circumlocution which shall fully convey the Sense of the Original.

10. Some of the simplest Phrases of the Code are the most difficult to translate into Oordoo. Take, for instance, "unnatural Offences." My Coadjutors concurred with the refined Nations of Antiquity in considering that there is nothing at all unnatural in the Offences indicated under that Head; they thought that it would amount to a direct Contradiction in Terms to distinguish as "unnatural," in the only Sense which admits of Translation, namely, that of being "contrary to Human Nature," those Offences to which, however revolting

* See Pages 22 and 23 of the First Report on the Code.

and

and abominable, Human Nature in various Countries and Times has been notoriously prone, and to the Practice of which it must be confessed that they see many of their own Countrymen addicted. I was compelled, therefore, to resort to a different Phraseology. Again, "voluntary culpable Homicide is "Murder." The only Word, or Combination of Words, used to express Murder, contemplates solely voluntary Murder, therefore to say "voluntary culpable "Homicide is voluntary Murder," may seem tautological, but there appeared no Alternative. The Etymological Meaning is only known to the Scholar, and its Retention in the Translation may fairly challenge Comparison with the "Homicide" and "Manslaughter" of our own Law, which, though etymologically identical, are legally applied to very different Offences.

11. There are a few of the minor Difficulties which will have to be contended with by those who are to complete the Translation, but they present no Obstacle which cannot be overcome by patient Labour, and by Intimacy with Native Processes of Thought. This last is the most essential Requisite, for where Languages like the Oordoo and English are the Product of a Civilization differing in History, Tendency, and Character from each other, it is obvious that the most simple and elementary Ideas, having been obtained through different Channels, and having clothed themselves in Forms altogether foreign the one to the other, can only be fully realized to the Mind by Reference to the Sources whence they are derived. But any one who has mixed with the People, and has informed himself of their social State, of which the vulgar Tongue is the Index and the Exposition, and who knows the Inlets by which Truth can best insinuate itself in their Minds, will not find any great Difficulty in presenting to them a strange Idea in its most significant Form and in determining how the Meaning involved in each Sentence can best be expressed so as not to run counter to the general Current of their Experience. Should there be no other Alternative than to introduce an Innovation, it will be easy for him to consider what novel Mode of Expression, what parallel Metaphor, can be best devised, consistently with the Scope and Genius of the Language, and with least Violation of idiomatic Propriety.

12. There can be little Doubt that with the general Knowledge now prevalent of Native Usages, Sentiments, and Institutions, many European Functionaries in India will be found possessed of this Degree of Knowledge, and that more than Half of them will, with a little Assistance from the Natives, be fully competent to transpose the Language of this admirable Code into Forms accommodated to the popular Intellect of the Country.

Fort William,
12th February 1848.

I have, &c.
H. M. ELLIOT,
Foreign Secretary to the Government of India.

East India House,
31st May 1852.

JAMES C. MELVILL.

EAST INDIES.

RETURN

To an Order of the House of Lords, dated 21st May 1852,

for

A Report of Sir Henry Elliot, on a Hindustani Translation of Two Chapters of the Penal Code, made under his Superintendence in 1847-8.

Ordered to be printed 4th June 1852.

(165.)

EAST INDIES.

RETURN

To Orders of the House of Lords, dated 24th May 1852,

FOR

Copy of a Memorial addressed to the President of the Board of Control by the Bishop of Calcutta in 1846, on the Subject of his Proposal for creating a Bishopric at Agra:

ALSO,

Copy of any Despatch addressed to the Board of Directors of the East India Company by the Marquess of Dalhousie, Governor General, on the Subject of creating a Bishopric at Agra.

[No Despatch appears to have been received from the Marquess of Dalhousie, Governor General of India, on the above Subject.]

East India House,
14th June 1852.

JAMES C. MELVILL.

Ordered to be printed 14th June 1852.

RETURN, &c.

SECOND MEMORANDUM submitted to the Right Honourable the PRESIDENT of the INDIA BOARD on the Subject of constituting a BISHOPRIC at AGRA, 19th March 1846.

1. The Bishop will not trouble the Right Honourable President by reporting all the Statements of his First Memorandum as to the indispensable Necessity of an Ecclesiastical Functionary of Episcopal Powers being placed at Agra if the clerical Duties of that Division of the Bengal Presidency are to be effectively performed.

2. The Necessity of this is, he believes, fully admitted by the Government of Her Majesty, and has been urgently pressed by his Grace the Archbishop of Canterbury and the Bishop of London.

3. The Bishop of Calcutta has also consulted many of the most experienced Members of the Honourable Court of Directors, who incline to a favourable view of the Question, without committing themselves upon it.

4. The Honourable Chairman and Deputy Chairman also have admitted the great Necessity of the Measure, but doubt the Expediency of it at present, till the Diocese is more adequately supplied with Chaplains and Churches They consider the working Clergy to be the First Question, and most justly so.

5. The Bishop submits, however, that in order to an efficient working Clergy there must be the Superintendence essential to that End. A working Clergy, without a working and superintending Bishop within a practicable Distance of them, is an unattainable Object.

6. When there were only Fifteen Chaplains, and none higher up the Country than Meerut, Supervision was easy; but now that there are Fifty-three planted up and down a Diocese of 2,000 Miles by 1,800, or thereabout, the Thing is impossible, especially as to the N.W. Provinces.

7. The Bishop can most truly say, after nearly Fourteen Years Experience, that the Chaplains in the remote Parts of the N.W. Provinces are not generally efficient, and are not the working Men they would be if they were within Reach of a chief Pastor.

8. Wherever the European Troops of Her Majesty and the Honourable East India Company extend their Stations Chaplains must follow. Of the Fifty or more Stations already recognized as such by Government, nearly Thirty are in the Agra Provinces, and quite beyond the proper Influence of a Bishop, who is at Calcutta, 1,200 miles distant, and who is called every Five Years to visit, as Metropolitan, the Dioceses of Madras, Bombay, and Ceylon, besides the Straits, 1,600 Miles South of Calcutta.

9. One Chaplain is now at the Sutlej, with the Right Honourable the Governor General, a Second is at Loodianah, a Third at Ferozepore, a Fourth has been required by the Governor General for Sukkur, a Fifth, Sixth, and Seventh are at the new Stations of Umballa, Subathoo, and Kussowlee, and all entirely beyond Ecclesiastical Guidance, except as a Visitation once in Four Years (and which takes the Bishop from Calcutta for more than a Year and a Half) intervenes most inadequately and ineffectively.

10. It is to be remembered, also, that Ten Stations of Christian Missionaries in our own Church are in the Upper Provinces, which, though very properly not recognized by the Government, are yet placed by Her Majesty's Letters Patent under the Jurisdiction of the Bishop, and require a vigilant Superintendence, even more than the Chaplains.

11. In order, therefore, that an Increase of the working Clergy should be efficient, and a real Blessing to India, a working Bishop should accompany them.

12. But, as Things now are, the Thirty Chaplains in the Upper Provinces imperiously require a chief Pastor to live amongst them, and have his

Residence at Agra, whether more Chaplains in still more distant Spots are appointed or not.

13. The Bishop of Calcutta is perfectly aware that the Honourable the Court of Directors would never think for a Moment of the mere additional Expense of 2,400*l.* a Year, if they considered a new Bishopric indispensable. At the same Time Objections might be taken in the Houses of Parliament to even this Addition to the Burdens of the Honourable Company at a Period of such unavoidable Demand in the Military Department.

14. The Bishop ventures therefore to suggest a modified Plan, which may have less Eclat, may less lie open to plausible Objections, and be accompanied with scarcely any Increase of Expense.

15. If the Right Honourable President should deem it right to submit to Her Majesty's Approval the present Archdeacon of Calcutta, Dr. Thomas Dealtry, as chief Minister of Religion at Agra, with Episcopal Powers, it would be regarded by all India as a natural Thing, and what every one might have expected. No Observation would be excited.

16. There would then be no Expenses of Outfit, no Fear as to Chances or Health, and Suitableness of Character and Talent, and no additional Burden as to Money, except the Salary of a single full Chaplain. The Archdeacons Allowances now are about 1,150 Company's Rupees a Month; a Chaplain's Salary would raise them to 1,950 Company's Rupees; and 2,000 Company's Rupees a Month is the whole Stipend which the Honourable Court would probably allot.

17. The Bishop proposes that the future Archdeacon of Calcutta should have no Allowances beyond those of his Chaplaincy.

18. As the Bishop of Madras is now at the Bengal Capital, and the Bishop of Calcutta will join him there in the ensuing cold Weather, the Consecration might take place at Calcutta, should Her Majesty's Mandate and the Archbishop of Canterbury's Directions be issued to the Two Bishops.

19. Thus there would be no Voyages to England and back, no Delay in establishing the new See, and no Loss of a Year and a Half or more, as would be the Case if a Stranger to India were obliged to learn, as he must, his Duties and Position, before he could act with Safety in so delicate a Sphere as Hindostan, especially in its Upper Provinces.

20. Precedence of Archdeacons being raised to the Indian Bishopricks, and with the most remarkable Success, are found in the Cases of Bishop Coerie, who had been Archdeacon of Calcutta, and Bishop Carr of Bombay, who had held the same Office in that Presidency.

21. The Bishop of Calcutta has been for Years wishing to send up his excellent Archdeacon to reside at Agra, but he has been reluctant to do so, because he equally wanted him in Calcutta, and because if he went up without the Powers of a suffragan Bishop he would be inefficient for the most weighty End of his Residence.

22. With a Bishop on the Spot with him, an Archdeacon is most invaluable; he is the Bishop's Eye; but without a Bishop he can do little or nothing.

23. If Dr. Dealtry should be located at Agra without Diocesan Powers, he could not confirm the Young, license properly the Chaplains, hold Ordinations, consecrate Churches and Churchyards, go round the Upper Provinces in Visitation with any Authority, advise the Government in the locating Chaplains, act with Effect when new Questions arise, interpose in Cases of Collision, afford the Honourable Court precise Information on Ecclesiastical Affairs, and, above all, inspire Diligence, Activity, and Discretion into the Clergy.

24. With Episcopal Powers he would be the working Superintendent of working Chaplains.

25. The Visitation Allowances, moreover, of the Bishop of Calcutta, 1,045 Company's Rupees a Month, would be spared for Nineteen Months in each Four Years, if Agra were once happily taken out of his Diocese.

26. The high Character of Dr. Dealtry for Sixteen Years as Chaplain and Archdeacon, his Talents, his Activity, his Moderation, and yet sound Churchmanship, his Abilities as a Preacher, his Acquaintance intimately with all the Details of his Diocese, his Love to the Young, his mature but unimpaired Age (about Forty-five), the Prudence and Generosity of his Hospitality, and his Friendship with the Governor and all the Clergy of the Upper Provinces,—all this

this is too well known to the pious Members of our Church, and indeed to all India, for me to dwell upon Particulars.

27. I trust my Testimony may have the greater Weight as on Two or Three Occasions during the last Fourteen Years I have conscientiously dissuaded the Advancement of certain Archdeacons to the Episcopal Dignity in the Indian Sees.

28. The Right Honourable President and the Honourable Court of Directors will be good enough to remember that I have never received the full Allowances granted me by Parliament as Bishop of Calcutta. This has arisen from an unfortunate Dependence on the Exchange to which the Act of 1814 subjected the 5,000*l.* designed for the Bishop,—a Dependence which was cautiously avoided in the Appointments of the Charter Act of 1833, in respect of the Bishops of Madras and Bombay. I forbear to press this Point, but I have never received more than 4,300*l.* a Year, instead of 5,000*l.* I mention it now merely that it might possibly be convenient to be able to state in Parliament that not the least increased Expense will accrue on the whole by the Constitution of the new See, the Bishop waiving his full Rights.

29. It is proper for me to add, that I have submitted this modified Plan to his Grace the Archbishop, and have received his high Approbation of it, if it should be adopted by the Honourable Court of Directors and the Right Honourable President of the Board of Commissioners. All this I most respectfully submit, and subscribe myself,

Vicarage, Islington,
19th March 1846.

(Signed) D. Calcutta,
Bishop of Calcutta,
and Metropolitan of India.

True Copy,
T. L. Peacock,
Examiner of India Correspondence.

East India House, 14th June 1852.

EAST INDIES.

RETURN

To Orders of the House of Lords, dated 24th May 1852,

FOR

COPY of a MEMORIAL addressed to the PRESIDENT of the BOARD of CONTROL by the BISHOP of CALCUTTA in 1846, on the Subject of his PROPOSAL for creating a BISHOPRIC at AGRA:

ALSO,

COPY of any DESPATCH addressed to the BOARD of DIRECTORS of the EAST INDIA COMPANY by the MARQUESS of DALHOUSIE, Governor General, on the Subject of creating a BISHOPRIC at AGRA.

Ordered to be printed 14th June 1852.

(186.)

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 10th June 1852,

AS CALLS FOR

Copy of a Report from the Bengal Finance Committee dated the 1st of June 1844, on the Civil Charges of the Lower Provinces of the Bengal Presidency from the Year 1829-30 to the Year 1841-42:

ALSO,

Copy of Letter from the Court of Directors of the East India Company to the Governor General of India in Council in the Financial Department, dated 3d June 1852, reviewing the Finances of India from the Year 1845-46 to the Year 1850-51.

East India House,
15th June 1852.

JAMES C. MELVILL.

Ordered to be printed 15th June 1852.

RETURN, &c.

REPORT to the Right Honourable EDWARD LORD ELLENBOROUGH, Governor General of India in Council; dated 1st June 1844.

MY LORD,

WE have now the Honour to submit our Report on the Civil Charges of the Lower Provinces of the Bengal Presidency, from the Year 1829–30 to the Year 1841–42.

2. Our present Object is to place before your Lordship in Council, in as concise and clear a Manner as possible, the financial Results of the Civil Administration of these Provinces in the Judicial, Revenue, Stamps, Salt, Opium, Mint*, Customs, and Marine Departments, during the above Period. And to the Details necessary to exhibit these Results we have added Statements of the Charges incurred for the Secretariat both of the Government of Bengal and the Government of India (Charges not easily separable under the present System of Accounts), and for the Offices of Accountant General and Sub-Treasurer.

3. In compliance with the Resolution of the Finance Committee in the Western Provinces, communicated to us in their Secretary's Letter of the 1st October 1842, we have abstained from inquiring into the Expenditure connected with the Political Department, the Straits Settlements, and the Measures for the Suppression of Thuggee. The Establishments in the Provinces of Assam, Cachar, Arracan, and Tenasserim being of a mixed Character, superintended by Officers discharging Political Functions as well as performing the Duties of ordinary Civil Administration, we have likewise passed over for the present; but those of the Hazareebagh Agency, so far as its ordinary Civil Administration † is concerned, have been included for the Purpose of completing the comparative View throughout the whole Period, the Portion of Country comprised in that Agency having previously to its Establishment in December 1833 been comprehended in the Districts of Ramgurh, Jungle Mehals, and Midnapore. Para. 105.

4. The Ecclesiastical and Post Office Establishments, Pensions, and Charitable Allowances, and Miscellaneous General Civil Expenditure at Home and in India, ordinary and extraordinary, are likewise excluded from this Report, in pursuance of the Suggestions contained in the 8th and 18th Paragraphs of the above quoted Letter from the Secretary of the Committee in the North-west Provinces.

5. We have also omitted the Receipts and Charges connected with Her Majesty's Supreme Court of Judicature, the Court of Requests, and the Police of Calcutta.

6. With the Experience before us of the Allahabad Committee in regard to the Difficulty of obtaining satisfactory Data from the Civil Auditor's Books, we determined to compile our principal Statements from the Books of Receipts and Disbursements. For although these Books show only actual Disbursements, and the Disbursements in no One Year exhibit exactly the Charges incurred on account of that particular Year, yet as these Statements embrace a Period of Thirteen Years we considered that they would so far approximate to the Truth as to give a sufficiently correct general View of the Increase or Decrease of the Cost of Establishments and of contingent Charges in the various Departments. We should observe, however, that in the Preparation of

* The Statements of the Opium and Mint Departments comprise the Receipts and Disbursements under these Heads for the whole Bengal Presidency.

† One Third of the Salary of the Governor General's Agent is charged to the Political Department; the remaining Two Thirds to the Judicial and Revenue, in equal Portions.

these Statements we have not always adhered to the Arrangement pursued in the Books of Receipts and Disbursements. Some Items have been transferred from One Department to another, and others have been omitted altogether, so that the Totals in the Statements will seldom be found to tally with those in the Books.

7. But in order to show the exact Amount of fixed Establishments as they stood on the 1st May in the Years 1830, 1841, and 1842, we have compiled from the Civil Auditor's Books Statements similar to those prepared by the Allahabad Committee, but more comprehensive, and have added a like Statement for the 1st May 1843. The Information thus collected we have condensed into the Form of Abstracts; but the Statements themselves can be submitted, if necessary.

8. We proceed to offer some general Remarks explanatory of the Statements compiled from the Books of Receipts and Disbursements, leaving particular Observations for the separate Notice we purpose taking of the Receipts and Charges of each Branch of the Administration.

9. Statements (A.) to (H.) exhibit the Receipts in the Judicial, Police, Land Revenue, Sayer, Abkarree, Stamps, Salt, Opium, Mint, Customs, and Marine Departments. In framing them we have separated, so far as appears necessary, ordinary from miscellaneous Receipts, and such as are mere Refunds we have kept distinct from both. Refunds of Pensions ought not properly to have been included, but they are so blended with Refunds of other Charges in the Accounts of each Department as not to be separable without too great a Sacrifice of Time.

10. Statements (I.) to (S.) show the Charges in the above Departments, including the Provincial Battalions and Calcutta Native Militia, and the Offices of Audit and Account for Bengal. In these we have kept the Salaries and Deputation Allowances of the Covenanted Civil Officers distinct from their fixed Establishments, and so far as we had the ready Means of doing so we have separated the Salaries and Establishments of the Uncovenanted Officers from the Establishments of the Superior Courts or Offices to which they are attached. The Contingencies of the various Offices, including travelling Charges and extra Allowances, as well as Section Writing and temporary Establishments, where these are not distinctly specified, are likewise shown separately, and the Miscellaneous are distinguished from the ordinary Disbursements.

11. Statements (T.) to (V.) exhibit the Charges of the Secretariat in all Departments, both for the Government of India and that of Bengal, the Cost of translating and printing the Regulations and Acts passed by the Supreme Government, and the Charges of the Indian Law Commission, Accountant General's Office, and General Treasury.

12. With regard to the whole of the above Statements it is to be observed,—
First, that as the Books of Receipts and Disbursements were kept in Sicca Rupees up to 1835–36 inclusive, the Entries from 1829–30 to 1835–36, have for the Purpose of Comparison been converted into Company's Rupees at the Rate of 106.10.8 Company to 100 Sicca Rupees.*
Secondly, that in consequence of the Omission of Fractions of Rupees the Totals do not exhibit correct Summations of the various Items as they stand in the Statements.

13. In respect of the Statements of Receipts, the following Headings require Explanation. The Item of *Gain by Batta* appearing from the Year 1836–37, was owing to the Circumstance of Salaries and Service Pensions previously fixed in Sicca Rupees having from that Year been paid in Company's Rupees at the Rate of 104.8.0 of the latter to 100 of the former. The Payments were

* Although on the Issue of the Company's Rupee in 1836-37 Salaries and Service Pensions previously fixed in Sicca Rupees were thereafter paid in Company's Rupees at the Rate of Rs. 104.8.0 Company's to 100 Sicca Rupees, yet in calculating the Conversion of Payments made in Sicca Rupees before that Date it was necessary to reckon the Sicca Rupee at its full Value in all Cases.

debited

debited at their full Value, viz. Company's 106.10.8 to 100 Sicca Rupees, and the Difference brought to Credit. As Salaries and Pensions originally fixed in Sicca Rupees fall in, this Item will gradually disappear.

Charges Refunded.—Formerly the Salaries of all Uncovenanted Officers used to be debited in full, and Savings by Vacancies, Deductions on account of Leave of Absence, and Refunds of excess Payments, were credited under the Head of Charges refunded. But in 1840–41, and since, Savings by Vacancies in the Judicial and Revenue Departments are not so credited, the actual Payments only being debited. Salaries attached to Offices held by Covenanted Servants are not debited whilst such Offices remain vacant.

14. Regarding the Statements of Charges, it is to be observed, that in the Year 1832–33 all inefficient Balances, both of that and previous Years, were brought to account by a special Order of the Honourable Court of Directors. This of course occasioned a very great nominal Increase in the Administrative Charges in that Year, which is particularly apparent under the Head of Contingencies, and Diet and Clothing of Prisoners. It is also observable that in 1836–37 the Pay of fixed Establishments is charged for Thirteen Months, the former Practice of keeping Salaries Two and a Half Months in Arrears having been then abandoned.

15. Statements (W.) to (Y.) contain Abstracts of all the preceding Statements.

16. Statement (Z.) is a comparative Statement, showing in Juxta-position the total Receipts and Charges in each Branch of the Administration, exclusive of the Charges contained in Statements (S.), (T.), (U.), and (V.)

17. We will now proceed to notice any particular Items or Classes of Entries contained in the detailed Statements which appear to call for Remark, but could not be conveniently explained by Notes appended to the Statements themselves.

18. Statement (A.) JUDICIAL RECEIPTS.

Vide p. 130.

Unclaimed Deposits.—Formerly, in pursuance of the Orders of Government, all Deposits in the Judicial and Revenue Departments lying unclaimed for Seven Years were brought to Credit; but the Period was subsequently extended to Twenty Years, under Instructions from the Honourable Court of Directors, and this accounts for the Cessation of Credits under this Head after 1834–35.

19. Statement (B.) REVENUE RECEIPTS.

Vide p. 130.

Calary Remissions.—These are Remissions from the Jummas of Zemindars allowed on account of Lands occupied by the Salt Department prior to the Decennial Settlement. Up to 1833-34 inclusive, the Calary Remissions were credited and debited in the Receipts and Disbursements under Salt. From 1834-35 to 1840-41 they were credited under Revenue, and debited under Salt; afterwards they were excluded altogether from the Books of Receipts and Disbursements, by Order of the Honourable Court. In these Statements they are credited under Land Revenue, and debited to the Salt Department throughout the entire Period.

Surplus Collections.—These are Collections in excess of the Towjees, that is, in excess of the Revenue fixed at the permanent Settlement in Estates which have reverted to the Government, and which have been let in farm or held khas, and Collections from Lands pending Assessment. In respect of all Khas Mehals, it may be observed that formerly the gross Collections were brought to Credit, and the Expenses of Collection debited in the Revenue Accounts under the Head of Contingencies; but the present Practice is to Credit the net Collections only. This Change was effected gradually between 1834-35 and 1837-38.

Interest and Penalty and Consolidated Interest and Penalty on Arrears of Land Revenue.—These Items of Receipt have ceased under the Operation of Act No. XII. of 1841.

Unclaimed Deposits.—See the Remark on this Item in the Judicial Receipts.

Sayer.—This Head comprises Canal Tolls and the Gyah Pilgrim Tax, which last was abolished in April 1840. The annual Amount of this Tax during the Four last Years of its Existence was as follows:

	Rs.
1836-37	2,72,792
1837-38	1,90,543
1838-39	2,19,991
1839-40	1,68,620

Juggunnath Sattaees-Hazaree Mehal.—On the Abolition of the Pilgrim Tax in April 1840, and the Cessation of the Connexion of Government with the Affairs of the Temple, the net Collections from these Lands were credited under the Head of "Surplus Collections" of Land Revenue, but they have been entered in their former Place in this Statement for the Purpose of showing the Receipts from this Source separately for the whole Period.

Abkarry.—The Increase of the Duty on Spirits manufactured at European Distilleries, observable during the last Three Years, was in a great measure nominal, the Duty having been returned on all Rum exported to the United Kingdom.

The following Statement shows the total Number of Gallons exported from 1836-37 to 1841-42.

1836-37	1,00,168
1837-38	99,312
1838-39	2,05,306
1839-40	4,45,811
1840-41*	13,06,537
1841-42	8,54,154

In 1840-41 the Duty on Rum supplied to the Commissariat was Rs. 6,307. In 1841-42, Rs. 1,00,178.

Vide p. 132.

20. Statement (D.) SALT RECEIPTS.

Attrafee Rowannah Fees.—The Decrease of Receipts under this Head was occasioned by the Abolition of the Tipperah, Narraingunge, and Burdwan Superintendencies, and the Concentration generally of the Chokey Line under Section 33. of Act No. XXIX. of 1838. By these Measures large Tracts of Country theretofore supplied with Salt protected by Attrafee Rowannahs were placed beyond the Chokey Boundary Line, and Passes were no longer required in them.

Vide p. 134.

21. Statement (E.) OPIUM RECEIPTS.

The falling off in the Proceeds of the Opium Sales from 1838–39 is attributable to the Disturbances in China.

The following Statement shows the Number of Factory Maunds manufactured in the Behar and Benares Opium Agencies from 1829–30 to 1841–42:—

1829–30	17,173
1830–31	14,787
1831–32	15,408
1832–33	20,420
1833–34	23,852
1834–35	24,743
1835–36	29,157
1836–37	32,023
1837–38	35,737
1838–39	38,028
1839–40	32,039
1840–41	34,634
1841–42	34,824

* Occasioned by a Reduction of the Duties on Admission into England of Rum and Rum Shrub.

Since

Since 1830–31 the Manufacture of Malwa Opium on account of Government has ceased, and Transit Duties are levied on this Article by the Opium Agent at Bombay and the Resident and Opium Agent in Malwa, and entered in the Accounts of the Bombay Presidency.

22. Statement (F.) MINT RECEIPTS.

Vide p. 136.

Duty on coining Gold. — *Ditto on Silver.*—These Items are the Seignorage charged to Individuals for coining Bullion brought by them to the Mint. Formerly this Seignorage was 2 per Cent. both for Gold and Silver, but on the 1st December 1837 the Seignorage on Gold was reduced to 1 per Cent.

Gain on Copper Coinage.—This is the Difference between the Invoice Price of Copper received into the Mint on account of Government and the current Value of the same when converted into Coin.

Copper received into the Mint from England, &c.—Under the Orders of the Honourable Court of Directors, Copper supplied from England, and sent to the Mint to be coined, is debited to the Mint, and the Mint receives Credit for the Quantity wrought up into Coin.

Seignorage levied on Sicca Rupees received as Bullion in the Government Treasuries, in consequence of their having ceased to be a legal Tender from the 1st January 1838.

The Seignorage on Re-coinage of Sicca Rupees is 1 per Cent. No Duty is charged on Bombay, Madras, and Furruckabad Rupees delivered into the Mint by Individuals for Re-coinage.

Mint at Benares.—*Mint at Saugur.*— As these Mints have been abolished, it was not considered necessary to give the Receipts and Charges connected with them in detail.

23. Statement (G.) CUSTOMS RECEIPTS.

Vide p. 136.

Customs Receipts.— Transit on Inland Customs Duties and Town Duties were abolished by Act No. XIV. of 1836, and by the same Act new Rates of Duty were fixed for Imports and Exports by Sea. Under the new System the greater Part of the Collections under the Head of "Mofussil Exports," i.e., Inland or Transit Duties, were naturally transferred to Calcutta Exports; hence the sudden Increase in the latter.

Duties levied on Company's Investment.— During the Continuance of the Company's Investments, the Customs Department was credited with the Duty which would have been charged on the Goods composing them had they been exported by Individuals.

Godown Rent.—This is Rent received from Merchants for Goods warehoused on the Custom House Premises. From 1836–37 there is also an annual Receipt from the Opium Department on account of Opium stored in the Custom House Godowns previous to Sale.

24. Statement (H.) MARINE RECEIPTS.

Vide p. 138.

Miscellaneous.—Under this Head are included—

1. Semaphore Telegraphs.
2. Wreck and Anchor Concern.
3. Port Clearance and Harbour Dues at Arracan, Chittagong, and Mergui.
4. Fees for Passes granted at Chittagong and Tavoy.
5. Fines.

The Produce of the "Wreck and Anchor Concern," which ceased to be a Source of private Emolument in 1824-25, was as follows:

	Co.'s Rs.
1829-30	13,596
1830-31	1,817
1831-32	2,211
1832-33	6,437
1833-34	6,382
1834-35	6,517

1835-36	-	-	-	13,252
1836-37	-	-	-	6,005
1837-38	-	-	-	4,926
1838-39	-	-	-	11,202
1839-40	-	-	-	9,417
1840-41	-	-	-	11,742
1841-42	-	-	-	8,502

Steam Navigation.—Under this Head are included Freight and Passage Money for Passengers and Goods conveyed by the River Steamers and Accommodation Flats, and the Hire of Seagoing Steamers when employed as Tugs; but no Credit is received for Freight or Passage Money on account of the Public Service.

The Receipts under this Head are blended together in the Books of Account up to 1834-35; they have since been divided into Collections from Internal Steam Navigation, including the River Steamers and Flats, and Collections from External Steam Navigation, viz., from the Seagoing Steamers. The Receipts on the latter Account are as follows:

				Co.'s Rs.
1835-36	-	-	-	1,17,839
1836-37	-	-	-	1,39,577
1837-38	-	-	-	74,454
1838-39	-	-	-	49,600
1839-40	-	-	-	29,000
1840-41	-	-	-	17,600
1841-42	-	-	-	3,600

The falling off has resulted from the Seagoing Steamers no longer being employed as Tugs.

Vide p. 140.

25. Statement (I.) JUDICIAL CHARGES.

Sudder Dewanny and Nizamut Adawlut.—In 1829-30 and 1830-31, and until the 1st January 1832, when the Western Court was established at Allahabad, the Jurisdiction of the Calcutta Sudder Court extended both over Bengal and the North-west Provinces; the whole Charge of the Court, therefore, for that Period is not properly debitable to Bengal alone. During the Four succeeding Years the diminished Expense bore some Relation to the reduced Jurisdiction; but the great Increase of Business which devolved upon the Court in consequence of the Abolition of the Provincial Courts, and the Transfer of the Appeals depending before them to the Sudder Court, afterwards rendered it necessary to augment the Number of Judges.

The Amount of Establishment varies according to the Number of Judges attached to the Court. In 1837 a permanent Addition was made by the Appointment of an Uncovenanted Deputy Register on a Salary of Rs. 800 per Mensem, which was reduced to Rs. 600 by Order of the Honourable Court of Directors.

The Charges for Section Writing*, which had risen very high in 1836-37 and 1837-38, were reduced during the Four last Years of the Statement to a nearly uniform Sum. Considerable Expense was incurred on this Account in 1832 on occasion of the Removal of a Portion of the Court to Allahabad.

But on comparing the Sums entered under the Heads of Temporary Establishment, Section Writing, and Contingencies, in this Statement, with similar Entries in the Accounts kept in the Office of the Register of the Court, we find them quite irreconcileable. This is in part attributable to the Circumstance of the Charges of several Months of One Year having formerly been sometimes audited and entered in the Books of Receipts and Disbursements in the following Year; but it is evident that the same Arrangement is not adopted for the Books of the Register's Office and those of the Accountant General's Department.

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* The Rate of Remuneration for this Description of Work was, by a Resolution of Government passed in May 1838, reduced from 750 Words per Sicca Rupee to 750 Words per Company's Rupee for Work executed after the passing of the Resolution by Persons previously employed in the several Offices, and from 750 Words per Sicca Rupee to 1,440 Words per Company's Rupee for all fresh Hands employed.

Under the Head of *Contingencies*, besides the usual Contingencies of an Office are included the Charges for translating and copying Papers in Cases appealed to the Privy Council; Section Writing in the Native Languages, as distinguished from English Section Writing, amounting to about 3,000 Rs. per Annum; printing Forms of Process and Purchase of Books.

Up to the Year 1834–35 the Value of Stamps refunded in Cases adjusted by the Parties or for other Reasons were also debited under the Contingencies of the Court, but from that Year these Refunds, amounting annually to about Rs. 12,000, were transferred to the Stamp Department.

Up to the Year 1838–39 the Supply of Country Stationery was provided by the Officers of the Court, and also debited under this Head, but it has since been furnished by the Committee of Stationery. The usual Amount was about 5,000 Rs. per Annum.

From 1835–36 various Sums appear as Remuneration to the Compiler of Reports.

Commissioners of Circuit.—During the First Part of the Period embraced by the Statement the Commissioners of Revenue appointed under Regulation I. 1829 were likewise Commissioners of Circuit and Superintendents of Police, on which account a Moiety of their Salaries, Deputation Allowances, and Establishments was charged to the Judicial Department. The Contingencies were kept separate.

From the Commencement of the Year 1832 the Commissioners were gradually relieved of their Circuit Duties by the Sessions Judges, and subsequently of the Duty of trying Criminal Appeals, and finally of their Functions as Superintendents of Police, on the Appointment of a special Officer for the Charge.

From the Year 1838–39 the greatest Portion of the Expense of this Class of Officers has been debited to the Revenue Branch. At present the Commissioner of Cuttack only performs Judicial Duties.

Under the Head of *Contingencies* are included the Travelling Charges of the Commissioners.

Zillah and City Courts.—In Cases in which the same Officer holds the Situation of Magistrate and Collector, or Joint Magistrate and Deputy Collector, a Moiety of the Salary is charged to the Revenue Department.

The Assistants to Magistrates are likewise Assistants to the Collectors, and their Salaries also are charged to both Departments in equal Portions. Excepting in the District of Cuttack, the Functions of Magistrate and Collector are now vested in separate Officers. In Cuttack the Offices of Collector, Magistrate, and Salt Agent are united in the same Persons, and their Salaries are charged in equal Portions to the Three Departments.

Of Rs. 1,80,120, *Contingencies* in 1841–42, Rs. 4,866 was for temporary Establishments in the Civil Courts, and Rs. 86,539 for the same in the Criminal Courts.

The following Table shows separately the Expense incurred for the Diet, Clothing, and Medicine of Prisoners in the Civil and Criminal Gaols, and for the Allowances to indigent Prosecutors and Witnesses from 1835–36 to 1841–42, both inclusive.

	Diet of Prisoners.		Clothing, Medicine, &c.		Allowance to indigent Prosecutors and Witnesses.		Total.
——	Civil.	Criminal.	Civil.	Criminal.	Civil.	Criminal.	
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1835–36	668	4,58,243	0	62,600	0	6,145	5,27,656
1836–37	894	4,26,420	0	55,229	0	6,574	4,89,119
1837–38	861	4,14,826	2	60,914	108	7,821	4,84,534
1838–39	573	3,85,900	0	71,217	173	8,030	4,65,895
1839–40	416	3,87,721	146	67,679	0	10,062	4,66,027
1840–41	337	4,16,280	0	86,574	77	15,877	5,19,147
1841–42	362	4,20,978	0	86,353	161	16,651	5,24,509

Pensions to Bhaugulpore Hill Chiefs.—These Allowances are classed under the Head of Police, having been granted for Police Purposes. See the Preamble to Regulation I. 1796

Salary and Establishment of the Secretary to the Committee for examining Candidates for the Offices of Hindoo and Mahomedan Law Officers.—As the Hindoo and Mahomedan Law Officers in the Western Provinces are selected from the Lists of Persons holding Certificates of Qualification granted by the Examining Committee, this Charge is not properly debitable to Bengal exclusively. See Regulation XI. 1826.

		Rs.
Extraordinary.—1832–33	- - -	1,94,537
1833–34	- - -	37,228
1835–36	- - -	631
		2,32,496

These are Charges incident to the Appointment of Special Commissioners for investigating into the Causes of the Disturbances in Chota Nagpore, but the Commissioners were also partially employed in the Judicial and Revenue Administration of the District of Ramgurh, and in the Criminal and Police Administration of Zillah Jungle Mehals.

		Rs.
1836–37	- -	5,301
1837–38	- - -	18,759
1838–39	- - -	14,345
1839–40	- - -	21,587
1840–41	- - -	7,113
		67,105

The following Analysis explains the Items which compose this Total:—

Expenses attending the Defence of Judicial Officers in Two Cases before the Supreme Court, Rs. 19,659.

Expenses of Special Commissions for investigating Charges against Two Judicial Officers, Rs. 30,841.

Expenses for printing the reported Cases and Constructions of the Sudder Dewanny and Nizamut Adawlut, Rs. 15,492.

Expenses of the Police Committee, Rs. 1,113.

26. Statement (J.) REVENUE CHARGES.

Vide p. 142.

Sudder Board of Revenue.—During 1829–30, 1830–31, and to the End of 1831, the Sudder Board of Revenue superintended the Revenue Administration both in Bengal and the North-west Provinces; the whole Expense therefore during that Period is not properly chargeable to Bengal alone.

Under the Heads of *Deputation Allowances* and *Contingencies* in 1829–30, 1830–31, and 1831–32 are included various large Sums for Deputation Allowance and Travelling Charges of a Member and Secretary on a Tour with the Governor General, and for Tour Establishment, House Rent, and other contingent Charges incidental to the Deputation.

The Increase *in the Salaries of the Members* from 1836–37 was occasioned by the Addition of a temporary Member to the Board. Also, in 1837–38 and 1838–39 another Officer was attached to it, for the Duty of revising Settlements; and again, in 1840–41 and 1841–42, a temporary Officer was appointed for the same Purpose.

The Increase in the *Establishment* from 1833–34 is attributable to the Employment of additional Officers on account of the Resumption and Settlement Operations. From 1835–36 there is a further Increase in consequence of the Removal of the Sudder Canoongo Records from the Office of the Revenue Accountant to that of the Board of Revenue.

The Charges for *Section Writing* have been increasing from the Year 1832–33, when they were Rs. 763, until in 1841–42 they reached the large Sum of Rs. 30,265. The Increase is principally attributable to the great Augmentation

tion of Work occasioned by the Resumption and Settlement Operations; more particularly in regard to the Revision of Settlements.

The Charges on account of the *Superintendent and Remembrancer of Legal Affairs* have been transferred to this Place from the Judicial Department, as belonging more properly to the Revenue Branch.

The *Deputy Superintendent and Remembrancer* has a fixed Allowance of Rs. 500 per Mensem, which includes the Pay of his Establishment.

Establishment and Contingencies of the Board of Commissioners for Behar and Benares.

Charges of the Presidency and Bengal Mofussil Committees of Records.

A Portion of these Charges are properly debitable to the North-west Provinces.

Special Commissioners under Regulation III. 1828.—The Sudder Special Commissioners appointed under Regulation I. of 1821 acted also as Special Commissioners under Regulation III. 1828 for Calcutta and Moorshedabad until July 1831, when the former Commission was broken up, the Duties having been transferred to the Sudder Board of Revenue under Clause First, Section 10, Regulation I. 1829. For this Period the Salaries of the Commissioners are charged to the new Commission.

From August 1832 to December 1835 the Two Commissioners for Calcutta and Moorshedabad likewise officiated as Judges of the Calcutta Sudder Dewanny and Nizamut Adawlut, devoting their leisure Time to the Transaction of the Business of those Courts.

The Jurisdiction of the Patna Special Commissioner originally extended over the Province of Behar and the District of Goruckpore, and many Districts of the Western Provinces were subsequently added to it; the Expense of his Office therefore is not chargeable exclusively to Bengal.

Commissioners of Revenue.—See the Remarks in Para. 25 under the Head of *Commissioners of Circuit.*

Collectors, Covenanted Deputy Collectors, and Assistants.— See the Remarks in Para. 25 under the Head of *Zillah and City Courts* regarding the Allotment of the Salaries of Collectors and Magistrates, &c.

The Special Deputy Collectors were first appointed in 1834, and are employed exclusively in the Resumption Operations.

The Uncovenanted Deputy Collectors principally in Resumption and Settlement Duties. In the Books of Receipts and Disbursements the Salaries and Establishments of the Uncovenanted Deputy Collectors are incorporated with the Establishments of the Collectors. They are here shown separately from 1836-37.*

Revenue Survey.—Under this Head is included the Professional Survey commenced in the End of 1841, and still in progress in the Districts of Patna, Behar, and Midnapore, though differing in its Nature and Object from the Surveys connected with the Resumption and Settlement Operations.

The Salaries and Establishments of some of the Native Deputy Collectors employed on this Survey are included under the preceding Head of "Uncovenanted Deputy Collectors Salaries and Establishments."

The new Survey has for its principal Object to define the Boundaries of Estates, so as to prevent the collusive Dismemberment of them by the Owners, to the Detriment of the Public Revenue.

The Expenses of the above Professional Survey from the End of 1841 to 30th April 1842, so far as we can distinguish them in the District Accounts, was Rs. 70,238.

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* In 1842-43 the Charge under this Head was Rupees 6,78,386.

The Amount of Salaries, Establishments, and Contingencies sanctioned for the new Survey, as they stood on the 1st May 1842 and 1st May 1843, was as follows:—

	1842.			1843.		
PATNA.	*Rs.*	*As.*	*Ps.*	*Rs.*	*As.*	*Ps.*
Superintendent of Survey and his Establishment -	1,282	0	0	1,282	0	0
Uncovenanted Deputy Collectors under ditto, and their Establishments - - - - - -	1,100	0	0	800	0	0
Surveying Officers and their Establishments, Contract Work, and Contingencies - - - -	4,054	0	0	4,777	0	0
Per Mensem - -	6,436	0	0	6,859	0	0
Per Annum - -	77,232	0	0	82,308	0	0
BEHAR.	*Co.'s. Rs.*			*Co.'s. Rs.*		
Superintendent of Survey and his Establishment -	1,798	0	0	1,798	0	0
Uncovenanted Deputy Collectors and their Establishments - - - - - -	900	0	0	600	0	0
Surveying Officers and their Establishments, Contract Work, and Contingencies - - - -	3,260	0	0	3,678	0	0
Per Mensem - -	5,958	0	0	6,076	0	0
Per Annum - -	71,496	0	0	72,912	0	0
MIDNAPORE.						
Uncovenanted Deputy Collector and Establishment -	350	0	0	1,050	0	0
Establishment and Contract Work under ditto - -	1,071	0	0	1,444	0	0
Surveying Officers and their Establishments and Contingencies - - - - - -	2,605	0	0	1,950	0	0
Per Mensem - -	4,026	0	0	4,444	0	0
Per Annum - -	48,312	0	0	53,328	0	0
Grand Total per Annum - -	1,97,040	0	0	2,08,548	0	0

Buildings and other Dead Stock.—In the Books of Receipts and Disbursements many heavy Items are charged to Revenue under this Head which are more properly State Charges, and which we have therefore excluded; such are

The Circular and Eastern Canals.
The Oolabareea Canal.
The Cuttack and Ganjam Road.
Construction of Bridges.
Purchase of the Barque Brougham.
Repairs of Dredging Vessel, Ferry Boats, and Bridges.

Repairs of Buildings.—In 1829-30 the Charges for Repairs in all Departments were entered under One general Head in the Books, and we have not been able to separate them in all Cases.

Extraordinary.—1832-33.—Co.'s Rs. 1,45,122 is composed of the following Items.

To Rajah Cullean Singh on account of his Claim against Government, Sa. Rs. 30,000, or Co.'s Rs. 32,000.

Treasure lost by the sinking of a Boat, Sa. Rs. 24,000. Co.'s. Rs. 25,600.

Revenue of Sumbhulpore for 1830-31 and 1831-32 written back for Adjustment, Sa. Rs. 82,052. Co.'s Rs. 87,522.

1836-37.—Co.'s Rs. 69,333 is Treasure lost.

1837-38.—Co.'s Rs. 27,121 the Amount of Decrees against Government.

1838-39.—Rs. 13,000 Compensation for illegal Resumption of Lands.

1839-40.—Rs. 12,736; being Decrees against Government, Rs. 9,219; and Expenses of a Special Commission for inquiring into the Conduct of a Revenue Officer, Rs. 3,517.

* In Midnapore the Collector performs the Duty of Superintendent of Survey.

1840-41.—Rs. 10,362, viz. Compensation, paid to Proprietors for Loss of Settlement of Lands comprised in resumed Lakhiraj Grants, Rs. 7,462, and Expenses of a Special Commission, as in 1839-40, Rs. 2,900.

1841-42.—Rs. 1,30,686 is Compensation paid to Proprietors for Loss of Settlement of Lands comprised in resumed Lakhiraj Grants.

Juggurnath.—The Entries under this Head are the Cost of collecting the Pilgrim Tax and the Expenses of the Temple.

The annual Payment made by Government on account of the Temple since the Abolition of the Pilgrim Tax is entered in the Books of Receipts and Disbursements under the Head of Pensions and Charitable Allowances, and therefore is not included in these Statements.

In 1840-41 the Payment was Rs. 51,808.

In 1841-42 Rs. 53,178.

ABKAREE.

Expenses of Collection.—The Collectors were formerly paid by Commission for superintending this Branch of the Revenue, but they now receive consolidated Salaries, which are charged to Land Revenue.

Before 1835-36 *Collections Refunded* were deducted from the Amounts realized, and the net only brought to Credit.

Drawback on Rum.—i. e. On Exportation to the United Kingdom.

See Remarks in Para. 19, Head Abkaree.

27. Statements (K.) and (K a.) BOARD OF CUSTOMS, SALT, OPIUM, AND MARINE.

Vide p. 146–148.

The Authority of this Board extends over the Opium Agency of Benares, and it also exercises a general Control over the Stamp Department both in the Lower and Western Provinces.

The Salaries and Deputation Allowances of the Members and Secretary are thus apportioned:

½ To the Salt Department.
¼ To the Opium Department.
¼ To the Customs Department.

In 1836-37 a Deputy Secretary was appointed. During Part of 1837-38 and the whole of 1838-39 the Secretary was absent on special Duty in the Straits Settlements.

A separate Secretary was attached to the Board for the Purposes of the Marine Department.

An Increase was made to the *Establishment* in the Opium Branch in 1834-35.

The Contingencies of the Salt Branch in 1841-42 include the Cost of new Beams, Scales, and Weights, occasioned by the Introduction of the new Indian Maund.

Godown Rent in the *Contingencies* of the Opium Branch commencing from 1836-37 is Rent paid by the Opium to the Customs Department for the Use of Godowns in the Custom House, required for storing the Opium in consequence of the increased Investments.

Establishments are entertained by the Sub-Treasurer for the special Purpose of receiving Cash paid in on account of the Salt and Opium Sales.

28. Statement (L.) STAMP CHARGES.

Vide p. 150.

Superintendent of Stamps, and Sub-Treasurer's Offices.—Prior to the Establishment of the Agra Presidency, there was no Division of the Cost of the above Two Offices between the Lower and Upper Provinces. The Proportion of the Charge deducted in this Statement for the North-western Provinces previously to 1834-35 is the same as was deducted in that and subsequent Years as debitable to the N. W. Provinces.

The Salary of the *Collector of Stamps in Calcutta* was raised in 1840-41 from 600 to 900 Rs. per Mensem.

The Revenue *Collectors in the Mofussil* formerly received a Commission on the Vend of Stamps, as Remuneration for conducting the Duties of this

Department, but in most Cases they now receive consolidated Salaries, no Portion of which is debited to Stamps.

Vide p. 152.

29. Statement (M.) SALT CHARGES.

Purchase of Salt.—This is the Cost of Salt imported by Private Traders from Madras, and purchased at Calcutta and Chittagong on account of Government.

Sulkeea Golahs.—In 1841-42 an Increase was made to the Establishment of the Superintendent of the Sulkeea Golahs at a Cost of Rs. 1,400 per Mensem, for the better Custody of the Salt Stores.

The Charge for Ground Rent, commencing in 1834-35, arose from the Necessity of leasing fresh Ground for the Purpose of erecting additional Golahs for storing the Salt.

Agencies.—Salaries and Commission of Agents.—By a Resolution of Government, dated 20th October 1829, the Commission on the net Profit of the Sales was restricted to the Sum of Fifty thousand Rupees, fixed by the Honourable Court of Directors. At Hidgellee the Agent drew that Amount as fixed Salary. Subsequently the Amount for that Agency was reduced, and gradually all were paid a fixed Salary. On the System of Retail Sales of Salt within the Agency Limits being introduced, a Rate of Commission was allowed to the Covenanted Officer at Tumlook. It has since been modified. The present Agent draws a fixed Salary. The Superintendents of Chokies at Barripore, &c. receive a Commission on the Retail Sales within certain Pergunnahs under their Supervision.

Prior to 1831–32 Deputation Allowances of Agents and Superintendents of Chokies, as also Repairs of Cutcha Buildings, were incorporated with Contingencies, and could not be separated without great Loss of Time.

Transportation Charges are the Expenses incurred in conveying the Salt from the Places of Manufacture to the Agency Golahs; also the Freight paid for Salt imported at Chittagong from Arracan on account of Government.

Exportation Charges are the Charges of conveying Salt manufactured in Cuttack from the Golahs in that District to the Sulkeea Golahs.

Calary Rents are Rents paid to the Zemindars for the Use of Lands occupied by the Salt Department subsequently to the Decennial Settlement.

Calary Remissions are the Abatements made from the Revenue payable by Zemindars on account of Lands occupied by the Salt Department prior to the Decennial Period. See Para. 19., Head Calary Remissions.

Moshaira Zemindaree.—So far as can be ascertained from the Records of the Government, in its Origin this Payment to the Zemindars of Hidgellee and Tumlook was partly Malikanah for Lands occupied by the Salt Department and held khas by Government*, and partly additional Compensation for further Benefits derived to the Salt Manufacture from the Zemindars Exclusion from Management; but it was continued to the Zemindars after Settlement concluded with them.

The first of these Payments is perpetual, the other conditional on the Zemindars continuing to furnish to the Salt Department the Aids and Facilities in consideration of which the Allowance was granted in 1788. The Payments in 1831–32 include Rs. 55,680, Arrears of Seven Years to One Party, and those of 1838–39, Rs. 61,053, Arrears of Two or Three Years to various Individuals.

Chokees.—In the District of Cuttack the Salt Agents have always acted as Superintendents of Chokees, without any Portion of their Salaries being charged to the latter Department; but they have separate Chokey Establishments. The same Remark was applicable to Bullooah and Chittagong until 1836, when separate Superintendents were appointed.

Atrafee Rowannah† Fees to Superintendents.—This was an Emolument granted to a particular Officer, which ceased on his Death.

A considerable Increase is observable in the *Contingencies* under Chokees from 1839–40 to 1841–42, chiefly on account of temporary Establishments maintained at certain Seasons of the Year when greater Vigilance is required.

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* See Government Resolution, Revenue Department, 9th February 1836.

† A Permit covering a small Quantity of Salt which originally formed a Portion of a large Quantity covered by a general Permit.

Bounty Money to Merchants.—This was a Bounty of 8 Annas per Maund on Salt purchased at the Government Sales, and carried past the Boundary Chokees of Nyaserai or Gopaulgunge, or imported into Narraingunge. It was granted under peculiar Circumstances, with a view to facilitate the Supply of Salt to the Population of the Interior.

Convention with the French and Danish Governments.—The Convention with the French Government was signed at London in March 1815. By it the French Government engaged to farm to the British Government in India, at an annual Rent of Four Lakhs of Sicca Rupees, the exclusive Right to purchase, at a fair and equitable Price, to be regulated by that which the British Government paid for Salt in the Districts in the Vicinity of the French Possessions on the Coast of Coromandel and Orissa, the Salt manufactured in those Possessions, subject to the Reservation of the Quantity requisite for the domestic Use and Consumption of the Inhabitants of those Possessions, and upon the Condition that the British Government should deliver in Bengal to the Agents of the French Government at cost Price the Quantity of Salt necessary for the Consumption of the Inhabitants of Chandernagore. The French Government undertook to establish in the French Possessions on the Coast of Coromandel and Orissa and at Chandernagore nearly the same Price for the Salt as that at which it should be sold by the British Government in the Vicinity of each of the said Possessions. In August 1839 a new Convention was made between the Government of India and that of Chandernagore, the Substance of which was as follows:

The Government of Chandernagore to receive no more Salt from the English Golahs for the Consumption of that Settlement.

The Inhabitants of Chandernagore to be at liberty, like the other Inhabitants of Bengal, to purchase Salt, either direct from the British Government Golahs, or of Merchants who supply themselves from the said Golahs according to the established System.

The French Government to afford every Facility for the Sale of Salt thus imported into Chandernagore, and not to levy or permit to be levied any Tax or Contribution on the Import and Sale of such Salt, whether at Chandernagore or in its dependent Districts.

The Government of Bengal to pay to the Administrator at Chandernagore the Sum of 20,000 Co.'s Rupees per Annum, in consequence of the Revenue which the Consumption of Salt at Chandernagore would produce to the English Government.

The French Government to assist the English Government in the Realization of this Revenue, and use its Power to prevent any Contravention of the Treaty, whether through Importation of Salt by Sea or through any other Means.

Either of the contracting Parties at liberty, after One Year's Notice, to re-establish the old Order of Things under which the French Government, receiving from English Golahs the Salt necessary for the Consumption of Chandernagore, made its own Profit thereby.

The Convention with the Danish Government was executed in May 1824. By it the Danish Authorities undertook to discontinue the Manufacture of Salt within the Limits of the Danish Settlements in India, and to prohibit the Importation into those Settlements of any Salt not manufactured in the British Territories, and to allow the Trade in Salt so manufactured to be free.

The English Government undertook to pay to the Danish Government an annual Sum of Co.'s Rs. 15,000.

The Inhabitants of Tranquebar to purchase from the Company's Golahs the Salt required for their Consumption on the same Terms with the Subjects of the British Government.

It will be seen from the above Particulars that the Sums paid on account of these Conventions are not chargeable to Bengal alone.

30. Statement (N.) OPIUM CHARGES.

Vide p. 56.

Purchase of Opium.—These Purchases were made from the Nepaulese.

Agents.—Various Changes have been made in the Period embraced by the Statement in the Mode of remunerating the Agency employed in the Provision of Opium. Formerly both Agents and Deputy Agents were paid by Commis-

sion on the net Profits at the Presidency Sales; afterwards the Payment by fixed Salaries was gradually introduced, and Uncovenanted Agency was substituted for the Covenanted Deputy Opium Agents.

Repairs of Buildings.—The Charges on this account having been mixed up with similar Charges of other Departments in 1829–30, could not be readily separated.

	Rs.
Compensation to Merchants.—1829–30 - -	24,533
1830–31 - - -	17,813
	42,346

This was part Payment of a Sum of Sicca Rupees 11,79,886 authorized by Government in November 1827, as Compensation to the Purchasers of Behar Opium sold in 1825–26, in consequence of the bad Quality of the Drug.

1837–38. Rs. 14,31,229.—Of this Rs. 14,20,120 is a Refund of a Portion of the Price of Opium purchased at the Company's Sales in 1837, in consequence of the Merchants having been disappointed of the Profits they expected in the China Market. The Remainder was Compensation to the Purchasers of Opium subsequently discovered to have been damaged at the Time of Sale.

Vide p. 56.

31. Statement (O.) MINT CHARGES.

Salary of the Mint Master and Superintendent of Mint Machinery.—During Part of 1829–30 the Salary of the Mint Master was Sa. Rs. 3,000 per Mensem; for the rest of that Year, and until 1835–36, it was Sa. Rs. 1,674.8.6. per Mensem, or Sa. Rs. 20,904 (Co's. Rs. 21,433) per Annum, the Civil Officer who held the Appointment being also Superintendent of Stamps, to which Department the rest of his Salary was charged.

In 1833–34 the Mint Establishment was first charged with the Salary of the Superintendent of Machinery, it having been previously debited to the Mint under the Head of Construction of the New Mint. Lieut.-Colonel Forbes, the present Mint Master, is also Superintendent of Government Machinery; and his entire Allowances, Civil and Military, were debited to "Construction of the New Mint," whilst he superintended the Erection of the Building and the fixing of the Machinery, although he also superintended the Steam Machinery in the Marine Department. For the Purpose of adjusting the Accounts, the Sum of Co.'s Rs. 45,903, being Colonel (then Captain) Forbes's Civil and Military Pay as Superintendent of Government Machinery from 8th March 1831 to 28th February 1834, was in 1833–34 transferred from "Construction of Mint" to the Credit of the Mint, and of this Co.'s Rs. 23,991 were re-charged to Mint under the Head of "Superintendent of Mint Machinery," and the Remainder was charged to "Steam Navigation," Head "Construction," in the Marine Accounts.

The above Sum of Rs. 23,991 added to Rs. 21,433, the Salary of the Mint Master, makes the Total of Rs. 45,424.

In 1834–35 the Portion of Colonel Forbes's Salary (including Civil and Military Allowances) debited to the Mint was Co.'s Rs. 8,913.

In February 1836 Colonel Forbes was appointed Mint Master, and the Sum of Rupees 34,854 in 1836–37 is composed of the Salary of the former Mint Master, the Salary of Colonel Forbes as Mint Master, and that Portion of his Salary as Superintendent of Government Machinery which was charged to Mint.

In 1836–37 and 1837–38 Colonel Forbes drew a consolidated Salary as Mint Master and Superintendent of Government Machinery of Co.'s Rs. 36,000 per Annum, including his Military Pay, the whole of which was charged to the Mint. This Salary he has since continued to draw; but in 1838–39, and subsequently, his Military Pay was charged to the Military Department.

Surgeon of the Mint.—This Officer was appointed on the Arrival from England of the Mint Engineers, who by Covenant were entitled to Medical Advice.

In February 1838 Dr. A. R. Jackson resigned, and One only of these Engineers remaining, a Proposition was made to abolish the Office, but Dr. D. Stewart

was

was appointed "to attend the Artificers and Establishment of the Mint, and "likewise Members of the Customs Preventive Service, on a Salary of Co.'s "Rs. 100 per Mensem." Properly, therefore, this Officer's Salary should be charged partly to Mint and partly to Customs.

In the *Contingencies* of the Office of the Mint Master and Superintendent of Government Machinery is included the Cost of Oil, Tar, Acids, Tallow, Steel, Iron, Wood, Coal, Coke, Sand, &c.

The *Assay Master*, who also held the Office of *Secretary to the Mint Committee*, was absent in Europe during Part of 1840–41 and 1841–42.

The Increase in the *Establishment of the Mint Committee* in 1832–33 was for the Purpose of securing greater Regularity in the Transmission of the Proceedings of the Committee to the Home Authorities on the Commencement of the working of the New Mint.

In July 1840 the Office of Secretary was abolished, and One of the Clerks, drawing the Salary of Rs. 313, was appointed Head Clerk on Rs. 400, and another Uncovenanted Officer, who had been holding a Situation in the Assay Office of 300 Rs. per Month, was, on its Abolition, transferred to the Mint Committee Establishment on a Salary of Rs. 200. In March 1842 the Office of Secretary was revived.

The *Contingencies* in 1832–33 to 1834–35 were on account of Section Writing and Examiners employed for bringing up Arrears of Correspondence.

Stores in Hand, &c. — These are chiefly Copper for the Copper Coinage, See Para. 22.

32. Statement (P.) CUSTOMS CHARGES.

Vide p. 58.

Calcutta.— The Increase in the *fixed* and *temporary Establishments* of the Calcutta Customs House is attributable to the Change of System consequent on Act XIV. of 1836, in giving Effect to which the Preventive Service was greatly increased, and placed on an entirely new Footing.

The permanent Preventive Establishment is fixed at a Minimum, and a Number of extra Officers are employed, at an Expense varying from 3,000 to 9,000 Rs. per Mensem, according to the Season.

Mofussil.— The only Custom Houses in the Interior are those of Balasore and Chittagong, which are superintended by the Collectors of Land Revenue.

The Increase in the Establishment Charges in 1839–40 arose from the Appointment in September 1839 of an Uncovenanted Assistant in the Chittagong Custom House, on a Salary of Rs. 280 per Mensem. In 1840–41 he received Arrears for a preceding Period.

33. Statement (Q.) MARINE CHARGES.

Vide p. 60.

This Statement it will be observed includes the Expense of Marine Establishments employed on the Coasts of Arracan and Tenasserim.

Marine Survey.— The Increase of Charge under this Head arose from the additional Number of Officers employed. The Survey is now in abeyance.

Surveyor of Shipping, &c. — In 1829–30 and 1830–31 there was a Surveyor receiving Sa. Rs. 1,000 per Mensem, and a Deputy Surveyor Sa. Rs. 500.

In May 1831 the Office of Deputy Surveyor was abolished, and the Salary of the Surveyor was reduced to Sa. Rs. 800.

In January 1834 it was raised to Sa. Rs. 1,200, and he received Arrears at that Rate from May 1831.

From January 1838 to the Beginning of May 1841 the Surveyor was absent in Europe, and his Duties were performed by an Officer on a Salary of 400 Rs. per Mensem.

Master Builder.— This Office was held by the late Mr. Kyd on a Salary of Rs. 250 per Mensem. It was abolished on his Death.

State Boats.—These are the Soonamooky Pinnace, Music Boat, and Bauleahs (now reduced to One) for the Use of the Governor General.

The Charges of 1832-33 and 1836-37 include 11,000 Sa. Rs. and 9,800 Co's Rs. respectively for Repairs and Stores.

There are also four Bauleahs entertained for the Use of the Governor General, the Charges of which are debited under Durbar, to which Department all the above Charges seem properly to belong.

Marine Paymaster and Naval Storekeeper.— This Office is now abolished, and there is only an Acting Storekeeper, drawing Rs. 500 per Mensem.

Muster Master of Marine Pensioners. — The Charges on this Account have ceased; the Duties of this Officer have been transferred to the Office of the Secretary to the Superintendent of Marine.

Master Attendant's Department includes Salaries of the Master Attendant and his Three Assistants, Establishment, and Contingencies.

Formerly there was a Deputy Master Attendant, on a Salary of Sa. Rs. 1,050 per Mensem. On the Death of the Officer holding that Appointment in May 1836 it was abolished, and the Office of First Assistant substituted, on a Salary of Co.'s Rs. 750.

In Establishment are included the Crews of Bauleahs under Charge of the Master Attendant.

Charges directly connected with the Pilotage of the River.—This Head comprises,—

Pilots.
Pilot Vessels.
Buoy Vessels.
Hulk.
Row Boats.
Lighthouses at Kedgeree and False Point.
Floating Light Vessels, and
Channel Buoys.

These Charges vary of course according to the Number of Vessels and Pilots employed.

Two Augmentations have taken place in the Wages of the Crews of the Pilot Vessels since 1830. The first in June 1835, from Co.'s Rs. 290.8.2. (the Wages of One Crew) to Co.'s Rs. 412, the Rates of Pay of all Grades being raised in consequence of the Rates of the Port in Merchant Vessels having risen, the Parties receiving the Increase foregoing all Claims to Pension. The other Increase was made in March 1841, but did not affect all Grades.

Besides their Pay the Crews also draw Rations.

Between 1830 and 1841 the Number of Crews was reduced from Nine to Seven.

Charges directly connected with the Port Dues and Duties.—These include the Harbour Master's Department, his Salary, and the Salaries of his Assistants, Establishment, Bauleah, Torch Receiving Vessel, and Heaving-up and Hawser Boats.

An Increase is observable under this Head during the Three last Years of the Series, comprising,

	Co.'s Rs.
1839–40, a Chain Cable - - - - -	1,560
Sundries supplied, and Work done - - - -	10,043
1840–41, New Moorings - - - - -	21,745
Iron Buoys - - - - -	5,726
Sundries supplied, and Work done - - - -	9,985
1841–42, Two additional Assistants to the Harbour Master, at 150 - - - - - - -	3,600
One Ditto Ditto 100 - -	1,200
Further Increase of Establishment - - - -	2,347
Sundries supplied, and Work done to Moorings, Buoys, Hawser Boats, Bauleahs, Heave-up Boats, Buoys, and Swinging Moorings - - - - -	38,352
Supply of Buoys and Moorings - - - -	14,566

Marine Registry Office.—These Entries are merely Pensions, and ought properly to have been excluded.

Contingencies.

Contingencies.—These are miscellaneous Items not chargeable to any particular Branch of the Marine Department.

Master Attendant in Cuttack and Chittagong Port Dues.—The regular Charges under this Head are about Rs. 7,750 per Annum; the rest are miscellaneous Expenses. In 1840–41 new Row Boats and a Chain Cable were supplied to the Master Attendant in Cuttack, at a Cost of Rs. 1,305, and new Row and Gun Boats to the Port of Chittagong, at a Cost of Rs. 7,326.

Arracan.—Under this Head are included Charges for Crews, &c. of Civil and Military Boats stationed in Arracan, and for collecting the Port Dues at Akyab.

Tenasserim Provinces.—This Head comprises the Charges of the Marine Establishments at Amherst, Mergui, and Tavoy.

Steam Navigation.—The Accounts of this Department, comprising the River and seagoing Steamers, are under the Charge of the Controller.

The *Advances* are Sums advanced to the Controller for the Commanders of the Steamers, who afterwards render their Accounts.

34. Statements (R.) and (R a.) ACCOUNTANT'S OFFICE. Vide p. 62–64.

Prior to the Establishment of the Agra Presidency in 1834-35, the Accountant was Accountant both for the Lower and Upper Provinces.

His Salary is apportioned to the various Branches in the following Manner, taking it as it stood in February 1834:—

	Sa. Rs.		
Revenue	19,375	0	0
Judicial	3,875	0	0
Commercial	6,975	0	0
Salt	3,487	8	0
Opium	1,743	12	0
Marine	1,743	12	0
Total, Sa. Rs.	37,200	0	0
or Co's Rs.	38,874	0	0

In 1833–34 and 1834–35 the Office of Accountant was for some Time vacant.

Judicial and Revenue.—Before 1834 the Accountant's Salary in these Departments was charged in One Sum. Since that Year One Sixth of it has been debited to the Judicial and Five Sixths to the Revenue Branch.

The English Establishments were only partially distinct previous to 1834. Since then the Charge of the whole Establishment has been debited to the Two Departments in the Proportion above stated. The Contingencies also up to 1834 were in common. They have since been separately charged in like Proportion. There is no Apportionment of Charge to the Customs and Post Office Departments, both which are included in the Revenue Branch. In framing Statement (R. a.) we have apportioned One Sixth of the Salary, Deputation Allowance, Establishment, and Contingencies to Judicial, and Five Sixths to Revenue, excepting that the entire Charge of the Karkoon Dufter and Sudder Canoongo Dufter has been debited to Revenue.

The *Karkoon Dufter* and *Jumma Khurch Dufter* were abolished in April 1835, and the *Suddur Canoongo* Records were transferred to the Office of the Sudder Board of Revenue. At the same Time the Persian Accounts were discontinued, and thenceforward all Accounts were kept in English only. This occasioned an Increase of Business, and consequently an Increase of Establishment in the English Department.

Salt and Opium.—One *Establishment* is entertained for these Two Departments, Two Thirds of the Charge of which are debited to Salt, and One Third to Opium. To a certain Extent this Rule holds also in regard of the *Contingencies.*

Vide p. 64.

Statement (S.) CIVIL AUDITOR'S OFFICE.

This was the Office of Audit both for the Lower and Western Provinces up to 1834–35.

The apparent Fluctuation in the *Salary of the Civil Auditor* in the Three first Years arises from the Circumstance of that Officer having been absent at the Cape during 1829–30 and 1830–31, his Salary for these Years being paid on his Return.

The *Temporary Establishment* in 1841–42 was entertained for the Purpose of auditing the Account of Expenditure in Afghanistan.

Provincial Battalions, &c.—From these Battalions Guards were supplied to the various Gaols, Treasuries, Courts, and Cutcherries; and on their Abolition Burkundauz Guards were entertained, and charged on the Establishments of the various Departments.

In 1835–36 a Burkundauz Battalion, composed of invalided Sepoys and such Burkundauzes as had previously belonged to the Provincial Battalion, was raised in the Patna Division, in substitution of the ordinary Burkundauz Guards. The Expenditure, however, on account of the Sepoys, does not appear under this Head, but is mixed up with the Charges of Establishment for the Treasury Guards, and Gaol and other Guards in the several Districts in which they are employed. The Sum of Rupees 6,321, borne on this Statement, is made up of Command Allowance, the Pay of a Writer, and an Allowance for the Repair of Arms, &c.

There are Two local Corps charged to the Military Department which supply Guards for Civil Purposes, viz., the Ramghur Light Infantry Battalion and the Bhaugulpore Hill Rangers.

The Calcutta Native Militia, from which Guards are supplied to the Gaols, Treasuries, Courts, and Public Offices in and about Calcutta, consists of 1,000 Men, exclusive of European and Native Officers. About Two Thirds of the Guards supplied are attached to Offices the Charges of which are included in these Statements. One Third the Expense of the whole Corps is deducted on account of Guards supplied to Offices not included in this Report.

Vide p. 66-68.

36. Statements (T.) and (U.) PRESIDENCY OFFICES, Nos. 1. and 2.

From 1829–30 to 1833–34 One Fourth of the Charges of the Secretariat in the General Department, and in 1834–35 One Fifteenth of the Charges of the Secretariat in the same Department, were debited to Commerce.

In 1830–31 the Finance Department was incorporated with the General, and the Persian with the Secret and Political Department.

Legislative Department.—Translation, Printing, and Binding of Acts and Regulations. The original Appointment of Translator of the Regulations was abolished in 1805, and the Duty transferred to the Deputy Register of the Sudder Dewanny Adawlut, with an Establishment fixed at Rs. 200 per Mensem.

In 1823 separate Persian and Bengalee Translators were appointed on Salaries of Rs. 500 and Rs. 300 respectively, the Establishment continuing as before.

In 1830 the Duty of translating was again transferred to the Deputy Register, and in 1840 separate Translators were again appointed.

The Entries under the Head of "Translating Regulations" in Statement (U.), and the Entries under the Head of "Translation Department" (subordinate to "Legislative Department") in Statement (T.), have been thrown together in the Abstract Statement (Y.)

In like Manner the Totals of Contingencies and Cost of printing and binding Regulations and Acts in Statements (T.) and (U.) have been thrown together in Statement (Y.)

37. Statement (V.) PRESIDENCY OFFICES, No. 3.

Accountant General's Office. — The Increase of *Establishment* in 1838–39 was caused by the Transfer of the extra Establishment for preparing monthly Registers of Receipts and Charges from the extra to the permanent Establishment.

That in 1840–41 consists of an Augmentation of Establishment in the Loan, Interest, and Financial Departments.

That

That of 1841–42 was caused partly by a further Increase in the Loan Department.

The increased Charge for *Section Writing* from 1839–40 to 1841–42 was incurred for the Purpose of bringing up Arrears of annual Reports and annual Journals.

The increased *Extra Establishment* in 1836–37 and 1837–38 was for the Preparation of monthly Registers of Receipts and Disbursements.

38. Having thus gone through the detailed Statements, we pass over the Abstract Statements, which require no Comment, and proceed to remark on the general Results in the several Branches of the Administration, as exhibited in the Comparative Statement (Z.)

JUDICIAL.

39. The Period under Review has been marked by great Changes in the Judicial Administration. The Establishment of Commissioners of Circuit in lieu of the Courts of Circuit and Superintendent of Police, and their gradual Abolition, with One Exception; the Appointment of the Zillah and City Judges to be Judges of Session, and subsequently Judges of Appeal in Criminal Matters.

The Abolition of the Provincial Courts of Appeal.

The Revival of the Office of Superintendent of Police.

The Conjunction of magisterial and fiscal Duties in the same Officers, and again the Disjunction, with a few Exceptions, of the Offices of Collector and Magistrate.

The more extended Employment and better Remuneration of Native Agency as Principal Sudder Ameens, Sudder Ameens, and Moonsiffs.

Upon the Policy of these constant Changes we are not called upon to offer any Opinion; but their Extent cannot fail to attract Attention as indicative of the Tendency to experimentalize upon new Systems which has been so marked a Feature in the general Administration of this Country during the last Fifteen Years.

The Receipts in this Branch consist principally of Fines, and of course are not susceptible of Regulation.

The Charges have fluctuated with the Systems; they rose considerably in 1830–31 and 1831–32, as compared with 1829–30.

From 1832–33 to 1835–36 there is a gradual Decrease.

In 1836–37 there is again an Advance, but not to the Extent of the Charges in 1831–32 and 1832–33.

From 1837–38 to 1841–42 there is a gradual Reduction, excepting in the Year 1840–41.

The lowest annual Charge is in the Year 1829–30; the highest in 1831–1832.

REVENUE.

40. Comprising Land Revenue, Sayer, and Abkaree.

In this Department likewise great Changes have occurred and important Measures have been adopted in the Period comprised by the Statements, or immediately preceding it.

The former Board of Revenue and the Board of Commissioners for Behar and Benares were abolished, and for them were substituted the Commissioners of Revenue and Sudder Board of Revenue.

The Office of Commissioner of Revenue, as before observed, was originally combined with the Office of Commissioner of Circuit and Superintendent of Police; but in consequence of the Incompatibility of the three fold Functions, and the almost Impossibility of One Individual performing with anything approaching to Efficiency the joint Duties with the Execution of which he was thus charged, it was found necessary, with the Exception of the Commissioner in Cuttack, to relieve the Commissioners of Revenue from all judicial Control; they perform now fiscal Duties only, and consequently the Revenue Department bears almost their entire Charge.

But the leading Feature in the Administration of this Period is the extensive Operations set on foot for the Resumption of the Revenue chargeable on Lands held free of Assessment on insufficient Titles.

To these are attributable the entire Expense of the Commissioners appointed

under Regulation III. 1828, and of the Special Deputy Collectors, as well as the temporary Increase in the Charges of the Sudder Board of Revenue, already adverted to in Para. 26, and further, the greatest Portion of the Cost of the Offices of Uncovenanted Deputy Collectors, and Part of that of the Revenue Surveys, the remaining Charges under these Heads being debitable to the detailed Settlements carrying on in Cuttack.

Under Sayer the Abolition of the Pilgrim Tax at Gya and Juggernath has been already noticed.

Under Abkarry is to be remarked the Appointment of a Commissioner and Superintendents in certain Districts.

In the Receipts under the general Head of Revenue it will be seen that there was a considerable Increase from 1835–36, so that the Receipts of the last Year of the Series exceed those of 1829–30 by Rs. 55,00,034.

The Increase in the Receipts of Land Revenue (Statement (B.) in the last Year, as compared with the preceding, is in part attributable to the greater Punctuality with which the Revenue was realized, the new Sale Law (Act XII. 1841) having come into operation in January 1842.

The great Increase in the Charges commencing from the Year 1836–37, and steadily progressing to 1841–42, is attributable chiefly to the Resumption and Settlement Operations, to which in the Two last Years are to be added the new Abkarry Establishments, and in 1841–42 the new Revenue Survey.

In the same Years (viz. 1836–37 to 1841–42) there is an Augmentation of the net Receipts, which have exceeded those of all the previous Years, except in One Instance, viz., where the net Receipts of 1839–40 fell short of those of 1829–30, and about equalled those of 1835–36. This is attributable principally to a large Deficit in the Revenues of the Cuttack Districts, owing to a very general Failure of the Crops.

41. It would be a Work of very great Difficulty to separate entirely the Expenses attending the Resumption and Settlement Operations from those of ordinary Revenue Administration, for the Purpose of comparing them with the Augmentation of Revenue obtained thereby, and so deducing an exact Result. But if we compare the Revenue Receipts and Charges, excluding Sayer and Abkarry, and the Cost of the new Revenue Survey in 1841–42, and further show the Increase in the Government Rent Roll, the Fruit of these Operations, and bear in mind that the Increase in the Cost of the Establishment entertained on this Account is temporary, and the Addition to the Revenue permanent, a sufficiently practical Conclusion may be drawn as to the Success or Failure of these Measures.

The following is a comparative Statement of the Receipts and Charges:—

COMPARATIVE STATEMENT of RECEIPTS and CHARGES of LAND REVENUE.

——	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.	1834–35.	1835–36.
	Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
Receipts -	3,25,26,974	3,26,82,483	3,16,15,413	3,27,51,590	3,18,19,329	3,24,36,753	3,30,65,150
Charges -	21,24,035	29,88,346	29,69,764	31,02,141	28,69,112	29,32,097	27,95,210
Net Receipts	3,04,02,939	2,96,94,137	2,86,45,649	2,96,49,449	2,89,50,217	2,95,04,656	3,02,69,940

(*continued*)

——	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
	Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
Receipts -	3,45,12,789	3,50,84,670	3,57,12,705	3,45,63,130	3,57,35,623	3,84,31,505
Charge -	33,25,531	38,61,425	41,68,835	42,45,109	45,27,888	46,36,083
Net Receipts	3,11,87,258	3,12,23,245	3,15,43,870	3,03,18,021	3,12,07,735	3,37,95,422

The

The following Statement shows the annual Rent Roll, including Augmentations, and deducting Decrease, from 1829–30 to 1842–43, also the Decrease in each Year:—

Year.	Rent Roll.	Decrease.
	Co.'s. Rs.	*Co.'s. Rs.*
1829–30	3,19,42,756	4,051
1830–31	3,19,73,871	8,100
1831–32	3,20,07,143	3,565
1832–33	3,20,23,971	39,886
1833–34	3,20,98,350	14,304
1834–35	3,21,75,426	4,728
1835–36	3,22,43,680	35,703
1836–37	3,23,33,702	19,892
1837–38	3,23,72,197	19,201
1838–39	3,26,24,554	66,232
1839–40	3,27,58,131	72,829
1840–41	3,26,39,987	2,14,637
1841–42	3,29,41,387	84,802
1842–43	3,35,01,460	90,874
	Total -	6,78,804

The general Causes of the Decrease of the Rent Roll are,

The Removal from the Towjee of Mehals lost by diluvian or other Causes,

The Re-settlement of deteriorated Estates,

The Restoration of Mehals erroneously resumed, and latterly the Reduction of Jumma under the Rules passed in 1839 and 1840 for the favourable Assessment of Lands comprised in resumed Lakhiraj Grants.

Other Causes have also operated in producing this Decrease.

In 1838–39 a Tuppah, assessed at about 30,000 Rupees, was transferred from Bengal to the North-western Provinces.

In 1839–40, resumed Lakhiraj Mehals, subject to an annual Jumma of Rs. 25,000, which had been prematurely brought on the Towjee, were struck off. In this Case the Decrease was merely nominal.

The principal Causes of the great Decrease in 1840–41 are thus explained:

A Pergunnah restored to the Aymadars at half Jumma Rs. 27,000.

Estates prematurely brought on the Towjee, and therefore struck off, Rs. 60,000.

Reduction of the Revenue of deteriorated Mehals, Rs. 36,000.

A Pergunnah purchased by Government, and restored to the Zemindars at its original Jumma Rs. 30,000.

Other Reductions were also occasioned by the total or partial Loss of Mehals by the Action of the River, and by the Restoration of resumed Mehals to the Lakhirajdars.

A Portion of the Decrease in the Two last Years of the Statement is attributable to the Operation of the Orders for favourable Assessment already alluded to, and a Part to the Progress of the Settlement Proceedings in Cuttack, which result in a large Number of Cases in a Reduction of the former Jumma.

Whilst it appears, therefore, from the comparative Statement of Receipts and Charges given above, that the Charges greatly increased from the Year 1836–37, it likewise appears that the Increase of Receipts from the same Period was in Proportion greater, and that the net Surplus was larger in the Six last Years of the Series than in any previous Years, with One Exception, viz., that of 1839–40, as compared with that of 1829–30.*

The permanent Increase to the Rent Roll between 1829–30 and 1842–43 as shown in the other Statement, is Rs. 15,58,704, and that notwithstanding a Decrease in the same Period to the Amount of Rupees 6,78,804, though in Three Instances above noticed, amounting to 1,15,000 Rs., and perhaps in others also, the Decrease is merely nominal.

	Rs.
1829-30 -	3,19,42,756
1842-43 -	3,35,01,460
	15,58,704

* The Receipts and Disbursements for 1842-43 not being yet prepared, we cannot ascertain the Land Revenue Charges of that Year; but those connected with the Resumption and Settlement Operations were in course of considerable Reduction.

But besides this actual Addition to the Rent Roll, there are prospective Additions consisting of the Revenue assessed on Lands comprised in Lakhiraj Grants, which have by final Decrees in favour of Government been judged liable to the Payment of Revenue, but which Assessments have not yet received the final Sanction of Government. The Revenue of these Mehals amounted on the 30th April 1843 to Rs. 15,04,264, making the total Increase Rs. 30,62,968*, as the probable general Result of the Resumption Operations.

Rs.
*15,58,704
15,04,264
30,62,968

Mofussil Abkarry.—42. The subjoined Table shows the Receipts, Charges, and net Profits of this Branch of Revenue for the Period under Review.

	Abkarry Receipts.	Charges.	Ne Revenue.
	Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*
1829–30	20,35,602	2,04,229	18,31,373
1830–31	20,07,174	1,87,935	18,19,239
1831–32	19,41,546	1,93,693	17,47,853
1832–33	17,94,456	1,63,957	16,30,499
1833–34	15,32,680	1,27,277	14,05,403
1834–35	14,71,826	1,23,546	13,48,280
1835–36	15,74,266	1,18,542	14,55,724
1836–37	15,24,705	1,04,946	14,19,759
1837–38	14,97,950	96,319	14,01,631
1838–39	15,26,152	95,670	14,30,482
1839–40	15,68,556	1,04,942	14,63,614
1840–41	16,34,514	1,99,257	14,35,257
1841–42	18,15,664	2,91,795	15,23,869

It will be observed that the net Receipts fell off considerably after the First Year of the Series, and were at the lowest in 1834–35. In the course of 1838–39 a Commissioner of Abkarry was appointed, and in 1840–41 Superintendents of Abkarry in several Districts. By these Measures an Increase of the Revenue has been obtained; but whilst the Charges are much heavier than those of 1829–30, the Receipts are much less. The Commission formerly allowed to the Collectors on the Amount of the Abkarry Revenue has, in the course of the Period under Review, been consolidated with their Salaries, and is charged under Land Revenue, which makes the Result more unfavorable than it would at First Sight appear to be.

One great Test of the Success of a Tax is the Cheapness of its Collection, and so far from any Proof of Improvement in this respect being exhibited in the present Instance, it will be seen that while the net Revenue increases but moderately, the Charges of Collection mount up out of all Proportion to the Income; that is to say, whilst in 1829–30 a gross Revenue of 20 Lacs in round Numbers was obtained at a Charge of 10 per Cent., in 1841–42 18 Lacs only were collected at a Cost of upwards of 16 per Cent. We observe that the Allowances granted to the Commissioner of Abkarry have been fixed on a Scale higher than those of a Revenue Commissioner; and though it may have been expedient, on the Introduction of a new Measure requiring peculiar Qualifications, to ensure its successful Operation, to reward special Services with unusually liberal Remuneration, still it appears to us that there is nothing in the Character of the Service, now that its Nature is understood, to require that a Salary higher than that accorded to any Revenue Officer employed in fiscal Administration shall be specially conceded to it.

STAMPS.

43. In this Branch there has not been any great Variation. The net Receipts are largest in the Three last Years of the Series, the Charges having been much reduced after the First Four Years. This Decrease, however, is partly nominal, and arises from the Incorporation of the Commission formerly received by the Collectors with their Salaries, which last are wholly debited to Land Revenue.

SALT.

44. In this Department the principal Change that has taken place is in the System of Sales. Formerly the Salt was sold by Auction to the highest Bidders.

Bidders. Since August 1836 it has been disposed of in Quantities of not less than 100 Maunds, at fixed Prices, adjusted from Time to Time by the Board of Customs, Salt and Opium. The Charges were highest in the Years 1833–34 and 1834–35. The net Profits were lowest in 1836–37, the highest in 1838–39.

The Presidency Sales of Salt in the Year 1836–37 were so obviously affected by the Introduction of the new System of fixed Prices, in supersession of the Auction Sales, that no safe Conclusion can be drawn from the Results of that Season, which must also in some degree have affected those of the Two succeeding Years. The surplus Stock of unsold Salt in the Hands of the Salt Merchants at the Close of 1835–36 may reasonably account for their diminished Purchases in 1836–37, and it is equally probable that too great a Reduction of the private Stocks in the succeeding Year may have swelled the Government Sales in 1838–39 unnaturally. Generally speaking, it is observable that the Presidency Sales of Government Salt have had no Tendency to increase; while, on the other hand, the Retail Sales in the Mofussil have trebled in Amount during the Thirteen Years under Consideration. A very important Feature, however, of the Salt Trade, is not included in the Salt Returns at all, though strictly belonging to the Monopoly of this Article. We allude to the imported Salt paying Customs Duty at the Rate of Rupees 3¼ a Maund. Looking to the Customs Returns, it will be seen that the Duty on imported Salt, which in 1829–30 yielded Rupees 32,822 only, in 1841–42 had amounted to Rupees 18,45,119, and we find that in the subsequent Year, 1842–43, the Collection had risen to Rupees 26,18,917, with a further Tendency to increase in the Year 1843–44.

OPIUM.

45. There is a considerable Increase in the Charges of this Branch after 1834-35, the highest being in 1837-38. The Profits were greatest in 1835-36, 1836-37, and 1837-38, after which the Rupture with China took place. On reference to Para. 21. it will be seen that the Manufacture increased greatly after 1831-32, and was largest in 1838-39. The Manufacture of the Two succeeding Years was less, but still much greater than in any Year prior to 1835-36.

The Returns from this Branch of the Revenue are so completely dependent on the Fluctuations in the Foreign Markets, that no further Explanation is required of the extensive Rise and Fall exhibited in these Statements.

MINT.

46. The Books of Receipt and Disbursement in the Department of the Mint furnish no very satisfactory Data for determining how far the extensive Operations of this Establishment are a Source of Profit or Loss to the Government, because it has not been the Practice to afford the Mint, as a Government Establishment, a fictitious Credit for the Work performed by it on account of Government. Excepting some Items of comparatively small Amount, and casual Credits, the Receipts are comprised under the following Heads:

1. Duty on coining Gold.
2. Ditto - ditto - Silver.
3. Gain on Copper Coinage.
4. Invoice Value of Copper worked up into Coin.
5. Gain on the Sale of Copper Scissels, Sheet Copper, and annealing Tubes, and Oxyde of Copper.
6. Sale of Weights * manufactured at the Mint; of unserviceable Articles, &c.

The Two First Items are the Seignorage charged to Individuals for converting Bullion into Coin.

The Third is the Difference between the Invoice Value of Copper, with Five per Cent. additional Charge, supplied to the Mint on the Part of Government, calculated at the Rate of Two Shillings the Sicca Rupee, and its artificial Value when given out in the Shape of Coin.

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* These are for Deposit in Public Offices as Standards, and for current Use.

The Fifth is the Profit out of the Sale of Copper Scissels compared with its Invoice Price, and of unserviceable Copper Apparatus.

The Fourth and Sixth require no Explanation.

Against these Receipts are the following Charges, omitting others of small Amount and casual Occurrence:

1. The Cost of constructing the Mint; the Cost of the Machinery, and Expense of fixing it.
2. Interest on the above Outlay at Five per Cent.
3. Periodical Repairs.
4. Salary of the Mint Master and Superintendent of Machinery; his Establishment and Contingencies.
5. Salary of the Assay Master; his Establishment and Contingencies.
6. Salary of the Secretary to the Mint Committee, his Establishment and Contingencies.
7. Loss of Weight in converting Gold Bullion into Coin.
8. Ditto - ditto - Silver ditto.
9. Invoice Price of Copper received from Government for coining, with additional Charge of Five per Cent. to cover Interest and Risk of Conveyance from England.
10. Loss on Sale of Copper Scissel; i. e. when sold under Invoice Price.
11. Copper used as Alloy.
12. Cost of manufacturing Weights.

47. As the exact Value of Gold and Silver Bullion sent to the Mint to be coined is given back again in the Shape of Coin, with the Deduction of Seignorage when the Property of Individuals, the Value of it is neither debited nor credited in the Books of Receipts and Disbursements.

The Mint receives no Credit equivalent to the Charge of Seignorage for any Gold, Silver, or Copper Coin manufactured for the Government.

48. In preparing Statement (F.) we have omitted One Item appearing at Credit of the Mint, viz., Gain on remelting old Standard Rupees, which is rather a State Profit; and we have not inserted in Statement (O.) Two Items debited to the Mint, viz., Loss on Sale of old and Tirsolee Pyce, and Loss for Wear and Tear between the Value in Tale of Sicca Rupees remitted from the General and Mofussil Treasuries, and their intrinsic Value, the Loss accruing on the calling in of an old and the Issue of a new Currency being a Government Loss, and not chargeable to the Mint.

49. It appears to us that if it is desirable to ascertain the Proportion between the Receipts and Charges of the Mint, the Accounts should be arranged in the same Manner as if the Establishment were a private Manufactory to which Government or Individuals brought their Gold and Silver Bullion and Copper to be coined. On this Principle the Cost of the Building and Machinery, Interest on Capital so spent, Repairs, Establishments, Materials requisite for the Process of coining, Wastage, &c., should be debited to the Mint, and the Mint should receive Credit, under the Designation of Seignorage, or other equivalent Charge, for all Coin manufactured by it, both for Government and Individuals.

For this Purpose, assuming that the Cost of the Building and Machinery of the Mint was Co.'s Rs. 30,00,000, and that it was completed in 1828–29, the current Charges will stand thus:

	Co.'s Rs.
Interest at 5 per Cent. on that Sum for 13 Years -	19,50,000
Repairs - - - - -	18,636
Mint Master's Establishment - - -	23,34,225
Assay Master's Ditto - - -	5,50,031
Mint Committee - - - -	1,14,134
Loss of Weight in Gold Coinage - - -	38,662
Ditto - Silver ditto - - -	5,19,858
Copper used as Alloy - - -	59,164
Stores supplied - - - -	1,98,451
Manufacture of Weights - - -	38,171
Sundries - - - - -	45,903
Total - - -	58,67,235

The

The current Receipts will be as follows:

	Co.'s Rs.	
Seignorage of 1 per Cent. on Gold Coin 9,09,251 Pieces, or Value in Co.'s Rs. 1,52,87,551 - -	1,52,876	
Seignorage of 2 per Cent. on Silver Coin valued in Co.'s Rs. 20,86,36,548 - - -	41,72,730	
Seignorage on Copper Coinage, say at 16 per Cent. on 52,86,94,852 Pieces, Value in Co.'s Rs. 5,25,590.11.9 - - - -	8,40,945	
Gain on refining Gold and Silver - - -		66,422
Gain on the Alligation of Gold, &c. -		24,354
Gain on re-melting Silver Ingots, &c. - -		5,075
Sale of Sheet Copper, &c. - -		18,236
Sundries - - - - -		1,06,626
Medals - - - - -		2,425
Refunds - - - - - -		6,980
Sale of Weights, &c. - - -		85,945
Total - -		54,82,614

According to this Calculation, the current Expenses have exceeded the current Receipts during the Period under Review by Co.'s Rs. 3,84,621.

	Rs.
Charges -	58,67,235
Receipts -	54,82,614
	3,84,621

The Government Gain consisting of the Difference between the Invoice Price of Copper and its Value as Coin during these Thirteen Years was Rs. 25,03,809.

And the Loss by Sale of Copper Scissel, Rupees 1,19,526.

	Rs.
Loss -	1,21,242
Gain -	1,716
	1,19,526

The Charge for Coinage at 16 per Cent. credited to the Mint in the preceding Statement is Rs. 8,40,945.

The Account of the Copper Coinage, therefore, will stand thus:

	Co.'s Rs.
Gain - - - - -	25,03,809
Loss on Scissel - - - -	1,19,526
Gain - - - -	23,84,283
Cost of Coinage - - -	8,40,945
Net Gain to Government - - -	15,43,338

CUSTOMS.

50. It has already been stated (Para. 23.) that Transit or Inland Customs Duties and Town Duties were abolished by Act XIV. of 1836 (having Effect from the 1st June 1836), and that by the same Act new Rates of Duty were fixed for Imports and Exports by Sea.

It will be seen that these important Changes, whilst they have afforded incalculable Relief to the inland Trade of the Country, have likewise proved highly beneficial to the financial Interests of Government.

The largest net Receipts under the former System appear in 1835–36, when they were Rs. 28,03,748, being Four Lakhs higher than in any previous Year of the Series.* In 1836–37 they were about the same. In 1837–38 and 1838–39 they fell off, being Rs. 27,65,997 and Rs. 25,27,443 respectively. Since then they have steadily advanced, and in 1841–42 they reached Rs. 45,12,693. One Peculiarity observable in this Branch of the Revenue, and which we have already noticed in a former Part of this Report, is the very great Increase in the Produce of the Import Duties on Salt, which having up to 1835–36 (exclusive) yielded on an Average of the Six previous Years only Rs. 38,324 per Annum, have from that Year so much increased as to have produced in 1841–42 a Revenue of Rs. 18,45,119.

The Duty levied on Salt imported by Private Trade is regulated by the Rate of Profit obtained by the Government on the Sale of Salt manufactured or imported on their Account. According to Regulation XV., 1825, the

* This was principally owing to the increased Collections on imported Salt.

Duty on Salt imported on British Bottoms was 3 Sa. Rs. per One Maund of 82 Sa. Wt., and 6 Sa. Rs. if imported on Foreign Bottoms.

By Act No. XIV. of 1836 the Duty is Co's Rs. 3. 4. 0. per Maund of 80 Tolahs, whether imported on British or Foreign Bottoms. This Change has had an extensive Effect. There was previously no Foreign Trade in this Article. The Imports on Foreign Bottoms since the Alteration have been as follows:

1836-37	24,081	Maunds.
1837-38	20,900	,,
1838-39	9,990	,,
1839-40	20,450	,,
1840-41	14,293	,,
1841-42	72,519	,,
1842-43	69,577	,,

For the first Three Years of this Series the Importation was principally from Ports in Asia, but afterwards, with a slight Exception in 1842–43, it was entirely from Bordeaux.

The following is a Statement of the Number of Maunds of Salt manufactured on account of the Government, the Number of Maunds imported on account of the Government, and the Number of Maunds imported by Individuals and paying Customs Duty, from the Year 1829–30 to 1842–43 inclusive.

Year.	Number of Maunds manufactured on account of Government.	Number of Maunds imported on account of Government.	Number of Maunds imported at Calcutta on Payment of Duty.	Total.
				Maunds of 82 Sa. Weight.
1829–30	49,12,973	4,81,114	10,265	54,04,352
1830–31	24,15,253	6,79,996	11,291	31,06,540
1831–32	32,10,602	5,96,743	17,299	38,24,644
1832–33	34,78,244	9,85,927	10,293	44,74,464
1833–34	41,91,438	27,41,235	12,374	69,45,047
1834–35	47,32,557	24,73,725	10,518	72,16,800
1835–36	39,40,468	8,26,833	2,84,857	50,52,158
1836–37	39,62,542	8,35,256	3,55,527	51,53,325
				New Indian Maunds of 80 Tola Weight.
1837–38	43,27,168	3,54,984	3,17,120	49,99,272
1838–39	39,87,862	4,09,443	2,07,509	46,04,814
1839–40	18,29,408	3,85,537	4,40,669	26,55,614
1840–41	42,08,500	2,98,835	5,73,998	50,81,333
1841–42	46,96,951	9,57,145	6,12,691	62,66,787
1842–43	50,48,922	9,85,367	8,92,737	69,27,026

The great Increase of Salt imported by the Government in 1833–34 and 1834–35 arose from the Loss of manufactured Salt from the Effects of the destructive Gale of 1833.

MARINE.

51. It will be observed that the progressive Introduction of Steam Navigation has been the chief Cause of the Increase of Charge in the Marine Department.

52. Taking a general View of the Charges of Civil Administration, we may remark that whilst the Extent and Cost of Uncovenanted Agency has increased, the Cost of the Covenanted Civil Service has gradually and constantly diminished, the Increase of Expense on the one hand being counterbalanced by a Diminution of Charge on the other. From the following Abstract Table of the Subscriptions to the Civil Service Annuity Fund for the 17 Years ending 1842–43, which must be an accurate Test of the actual Cost of the Civil Service, seeing that every Member of the Service is compelled to contribute to the Fund 4 per Cent. on all his authorized Allowances, it appears that whilst in 1826–27 the Subscriptions amounted to Rupees 3,88,187, being 4 per Cent.

Cent. on Rupees 97,04,675, the Contribution in 1842–43 had diminished to Rupees 3,14,699, or 4 per Cent. on Rupees 78,67,475, showing a Reduction of upwards of 18 Lacs of Rupees in the Cost of the Service, to which must be added the Fact, that for the first few Years of the Fund about 10 Civil Servants, drawing the highest Scale of Allowances, refused to subscribe to it at all.

STATEMENT of the AGGREGATE ANNUAL SUBSCRIPTIONS to the CIVIL SERVICE ANNUITY FUND, with the Averages thereof, and the average yearly Amount of Salaries paid to Civil Servants during the Seventeen Years, 1826–27 to 1842–43, showing a gradual Decrease in the same.

Year.	Aggregate of Subscriptions at 4 per Cent. on all public Allowances of Subscribers.		Yearly Average of Subscriptions.	Yearly Average of all public Allowances.	Number of Civil Servants.
	Sicca Rupees.	*Co.'s. Rupees.*	*Co.'s. Rupees.*	*Co.'s. Rupees.*	
In 1826–27	3,63,926	or 3,88,187	3,88,187	97,04,675	367
1827–28	3,62,915	or 3,87,109			375
1828–29	3,57,578	or 3,81,416	3,78,852	94,71,300	400
1829–30	3,45,031	or 3,68,033			413
5 1830–31	3,75,519	or 4,00,554			505
1831–32	4,06,370	or 4,33,461	4,07,025	1,01,75,625	518
1832–33	3,62,871	or 3,87,062			511
1833–34	3,61,457	or 3,85,554			517
1834–35	3,45,829	or 3,68,884	3,71,120	92,78,000	506
10 1835–36	3,36,492	or 3,58,924			499
1836–37		3,78,106			487
1837–38		3,56,041	3,59,162	89,79,050	472
1838–39		3,43,340			462
1839–40		3,30,482			453
15 1840–41		3,41,529	3,37,054	84,26,330	450
1841–42		3,39,151			452
17 1842–43		3,14,699	3,14,699	78,67,475	432

53. In examining the Cost of Revenue Management it has occurred to us, that whenever the Operations consequent upon the more strict Enforcement of the Resumption Law are completed, and the Assessments and Settlements occasioned by that and other Causes have been framed, the Necessity for maintaining the double and expensive System of Control, which was in fact called into Action mostly for the Performance of other Duties from which it has already been exonerated, will entirely cease, and that either the Board or the Commissioners of Revenue may be dispensed with.

54. We are not prepared to offer a very decided Opinion as to which of these Two Classes of Functionaries may be retained with the most certain Advantage to the Public Service, but as at present informed, and with Advertence to the Constitution of the Government of Bengal, where the Governor is not, as at the other subordinate Presidencies, aided by a Council, we are disposed to think that a Board consisting of an experienced and deliberative Body of Officers would have more Weight, and would exact greater Conformity in the working of a System, than were the same Officers scattered over the Country, each acting separately and independently, carrying out his own Views, subject only to the Supervision of the Governor of Bengal, aided by a Secretary, the Extent of whose practical Knowledge will generally be comparatively circumscribed.

55. It must be borne in mind, in reviewing the Increase of Charge in this Department, that the Increase of Receipt has advanced in even a greater Ratio than the Cost of Management, and that this Income is certain and permanent, whilst the Charge is in course of rapid Reduction.

56. In respect of the Judicial Department, we learn from the Report of the Law Commission that they have recommended, on Grounds which they have fully entered into, the Abolition of the Office of Sudder Ameen, as no longer required by the Exigencies of the Public Service, and we fully concur in the Expediency of reducing this Item of Expense, which we understand can be effected without Detriment to the Judicial Administration of the Country.

 57. It

57. It is perhaps scarcely within our Province to point out Sources of Income which appear to us not to be fully developed, but we may probably be allowed to suggest, that in consequence of the unequal Operation of the Law as it at present stands the Stamp Tax does not yield the Revenue that might fairly be expected from it were its Action the same within the Jurisdiction of H. M. Supreme Courts as it is throughout the Regulation Provinces. There can, we think, be no good Reason why such a Tax, if it is imposed at all, should not be borne equally in every Portion of the Company's Possessions, instead of the Wealth of the Metropolitan Cities, as is the Case in practice, being exempted almost entirely from its Operation.

58. In conclusion, we have to express our great Regret that so long an Interval has elapsed between the Date on which we received your Lordship's Instructions, through the Finance Committee of the Western Provinces, and the Submission of this Report. Various Circumstances have contributed to this Delay. In the first place it was difficult for us amidst the Pressure of our ordinary Duties, to devote sufficient Time to a Subject requiring so much laborious and minute Research; and, secondly, it was found impracticable to obtain the uninterrupted Aid of any Portion of the Establishments of the Public Offices.

59. But the most serious Obstacles we had to encounter arose from the Imperfections of the Public Accounts. Owing to the Want of a uniform System in the Compilation of the Books of Receipts and Disbursements, and to Inaccuracies in the Accounts themselves, the Preparation of the Statements has proved a Work of very great Labour; and, could we have foreseen the Delay which has been incurred in consequence in submitting this Report, we should have contented ourselves with a less minute Examination and more general Results; but when once a considerable Progress had been made in the Work we were induced to persevere, in the Hope that the Tables, when completed, would afford much valuable Information to the Government.

60. The Absence of proper System, and the Want of Accuracy, to which we have adverted, are especially observable in the Accounts of the earlier Years of the Period under Review. Formerly the Accounts transmitted to the Presidency by the local Authorities were drawn out in Persian, accompanied with English Translations, and the Process of Compilation in the Office of the Accountant General was also carried on in Persian, the Books, when completed, being translated into English. In 1835 this System was reformed, and from that Year the Presidency Accounts have been prepared in English, from the English Accounts of the local Officers. This Plan, and the Employment of a better educated Class of Native Clerks, have led to a more lucid Arrangement and greater Accuracy of Detail, which are most apparent in the latest Years, though there is still Room for Improvement in the Arrangement of the Public Accounts.

61. The Finance Committee, with which we were appointed to correspond, having been long since dissolved, we shall be glad to be favoured with the Orders of your Lordship in Council as to the further Continuance of our Services.

We have the Honour to be,
My Lord,
Your Lordship's most obedient humble Servants,

F. Millett.
T. R. Davidson.
J. A. Dorin.

Calcutta, 1st June 1844.

STATEMENTS

(A.)

JUDICIAL RECEIPTS.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Fees, Fines, and Forfeitures	2,29,632	2,09,208	2,16,903	2,93,254	1,95,677
Produce of Convicts Work	955	803	264	631	16,647
Gain by Batta	- -	- -	- -	- -	- -
Unclaimed Deposits	10,894	24	23,448	1,55,921	36,292
House and Ground Rent	- -	- -	473	789	- -
Sales of Buildings and Boats	4,266	- -	11,200	- -	3,200
Ditto of unserviceable Stores and unclaimed Property	- -	- -	- -	- -	- -
Sundries	1,920	- -	- -	*3,823	818
Total	2,47,669	2,10,036	2,52,289	4,54,420	2,52,637
REFUNDS.					
Charges and Pensions refunded	30,254	35,499	18,357	1,10,030	1,67,315
Deductions from Allowances of Civil Servants on Leave of Absence	6,394	19,801	27,768	31,228	54,935
Total	36,649	55,300	46,126	1,41,258	2,22,251
POLICE.					
Revenue of resumed Thannadary Lands	76,290	68,175	77,382	68,833	68,328
Surplus Collections of ditto	- -	- -	- -	- -	- -
Interest and Consolidated Penalty and Interest on Arrears of Revenue †	- -	- -	- -	- -	- -
Total	76,290	68,175	77,382	68,833	68,328

* Amount of Embezzlements

† From 1829-30 to 1832-33, inclusive, these Items were entered as a general Land Revenue Receipt;

(B.)

REVENUE RECEIPTS.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Land Revenue of current Year	2,80,81,938	2,77,65,390	2,60,21,824	2,53,61,127	2,40,70,562
Calary Remissions on account of Land taken for the Manufacture of Salt, of ditto	1,56,328	1,43,625	1,43,625	1,81,734	1,37,707
Land Revenue of former Years	33,75,507	35,09,616	38,34,571	51,07,920	55,75,860
Surplus Collections	4,68,382	3,56,147	4,52,752	6,42,378	3,40,937
Total	3,20,82,157	3,17,74,779	3,04,52,774	3,12,93,161	3,01,25,067
Interest and Penalty, and Consolidated Penalty and Interest on Arrears of Land Revenue	2,73,489	7,18,919	9,64,176	9,62,234	13,60,878
Fees, Fines, and Forfeitures	22,620	13,205	28,001	42,249	62,095
Fees for Copies of Documents	11,097	2,935	2,746	2,863	3,133
Percentage on Sale of Talooks	1,438	1,040	915	2,261	902
Gain by Batta and Re-coinage on Remittances	2,828	13,638	24,636	16,420	21,317
Unclaimed Deposits, including Tullubana	1,265	3,881	- -	2,49,715	91,254
Poolbundy (Repairs of Embankments)	61,095	57,383	67,132	84,790	57,324
Sale of Lands	- -	- -	- -	- -	- -
Sale of Cutcherries and other Dead Stock	2,880	- -	- -	- -	3,200
Sale of old Materials, unclaimed Property, Trees, Elephants, &c.	9,871	3,794	2,799	3,813	2,921
Interest on various Accounts	- -	- -	- -	- -	- -
Sundries	- -	- -	- -	197	- -
Total	3,86,587	8,14,800	10,90,407	13,64,545	16,03,028

(A.)

JUDICIAL RECEIPTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
2,04,774	2,32,394	2,60,213	2,47,504	2,34,843	2,99,822	3,07,162	3,13,300
2,287	1,086	782	4,292	10,447	9,707	11,600	18,744
- -	1,304	3,950	2,955	4,528	146	1,464	1,653
1,81,555	—	—	—	—	—	—	—
- -	4,456	2,075	496	1,176	448	480	1,817
834	9,051	700	311	- -	900	- -	72
- -	- -	- -	307	28	23	179	877
310	- -	- -	- -	* 9,466	120	13	1
3,89,761	2,48,291	2,67,721	2,55,867	2,60,491	3,11,167	3,20,899	3,36,467
54,867	51,285	68,077	40,550	42,678	38,258	58,246	44,443
36,483	54,195	97,679	59,139	68,648	28,202	27,209	29,468
91,351	1,05,481	1,65,757	99,689	1,11,326	66,461	85,456	73,912
64,324	66,172	64,119	89,786	69,909	65,903	77,043	66,710
- -	- -	- -	5	567	21	13	5
1,324	2,159	2,266	1,593	1,324	817	610	952
65,648	68,331	66,385	91,385	71,802	66,742	77,667	67,667

by Treasurers recovered.
in 1833-34 they were included under the above Head of Revenue of resumed Thannadary Lands.

(B.)

REVENUE RECEIPTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
2,40,80,718	2,41,19,607	2,47,42,081	2,62,03,012	2,73,24,604	2,69,78,859	2,74,11,312	3,01,27,354
1,31,567	1,28,366	1,28,366	1,28,366	1,28,366	1,28,541	1,28,541	1,28,541
64,15,286	69,26,609	76,58,702	64,19,347	56,94,028	49,55,391	48,03,315	44,87,315
4,17,082	5,99,653	7,24,280	13,00,620	15,70,330	17,02,368	26,74,941	30,00,903
3,10,44,655	3,17,74,236	3,32,53,431	3,40,51,347	3,47,17,330	3,37,65,162	3,50,18,111	3,77,44,115
11,35,103	9,51,011	9,73,158	7,46,946	7,17,648	5,62,866	4,73,097	3,95,799
70,117	90,085	82,700	83,303	92,461	78,315	66,912	1,01,615
3,763	4,382	3,943	4,225	4,104	4,437	5,093	5,607
2,576	1,901	670	1,687	925	657	275	222
7,240	5,585	2,235	7,338	9,765	2,638	3,352	4,435
4,553	- -	- -	- -	1,089	- -	17,448	5,265
60,744	55,931	58,784	53,834	60,814	57,324	57,324	57,324
- -	266	17,120	2,471	5,698	8,519	15,875	21,806
- -	- -	- -	- -	- -	- -	- -	745
4,566	254	2,682	1,474	1,096	2,586	1,477	2,024
- -	172	1,287	1,695	1,276	1,032	359	24
- -	4,942	3,397	5,630	1,647	552	7,148	7,64
12,88,666	11,14,533	11,45,980	9,08,609	8,96,528	7,18,931	6,48,364	6,02,696

(B.)—Revenue Receipts—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
REFUNDS.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Refunds of Revenue Charges, Abkaree, Pensions, Tullabana, Charges on Remittances, Poolbundy, Law Charges, Purchase of Lands, Fines, Sayer, and Dead Stock - -	46,626	76,206	43,241	79,397	79,853
Deductions from Allowances of Civil Servants on Leave of Absence - - - - -	11,604	16,698	28,990	14,487	11,381
Total - -	58,230	92,904	72,232	93,884	91,234
Sayer Revenue, Collection of - -	6,06,240	5,29,598	4,99,557	4,69,422	4,20,738
JUGGURNATH.					
Sataees-hazaree Mehal - - - -	23,759	23,448	23,602	22,688	23,305
Pilgrim Tax - - - -	1,00,520	1,98,661	51,405	70,338	78,109
Russoom, Purharees and Pundas - -	4,813	3,040	3,546	3,040	3,040
Sale of Neermul Offerings - - -	4,043	4,031	4,054	4,043	4,043
Total - -	1,33,135	2,29,181	82,608	1,00,109	1,08,498
ABKAREE.					
Mofussul Abkaree Collections - -	20,35,602	20,07,174	19,41,546	17,94,456	15,32,680
Calcutta Abkaree Collections, Licences and Duties on Sale of Spirituous Liquors, under the Justices of Calcutta - - -	2,31,064	2,02,256	1,81,571	1,90,310	1,65,439
Duty on Spirits manufactured at European Distilleries, under ditto - - - -	22,989	20,477	22,233	18,988	17,119
Total - -	22,89,656	22,29,907	21,45,351	20,03,755	17,15,239

(C.)

STAMP RECEIPTS.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Sale of Stamps in the Mofussil { - - -	20,90,315	19,06,715	18,11,870	18,32,096	10,61,096
{ Judicial * -	- -	- -	- -	- -	9,22,169
					19,83,265
Ditto of Ditto in Calcutta - - -	1,22,819	87,798	89,377	1,06,915	91,979
Total - -	22,13,135	19,94,514	19,01,248	19,39,012	20,75,245
Deductions from Allowances of Civil Servants on Leave of Absence - -	965	176	47	- -	- -

* Note.—The Sale of Judicial Stamps was not shown

(D.)

SALT RECEIPTS.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Sale of Salt at the Presidency - -	1,64,93,448	2,01,24,660	1,91,78,455	1,71,73,975	1,70,58,331
Ditto of ditto in the Mofussil - - -	7,63,682	10,71,824	10,50,838	10,19,199	10,61,785
Total - -	1,72,57,130	2,11,96,484	2,02,29,294	1,81,93,174	1,81,20,117

(B.)—Revenue Receipts—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
85,662	1,44,528	89,592	65,701	46,292	46,175	50,954	65,311
17,770	31,853	23,785	59,013	52,555	32,862	18,194	19,382
1,03,432	1,76,381	1,13,378	1,24,714	98,847	79,037	69,148	84,694
5,50,438	5,74,102	7,21,756	6,27,581	5,48,736	5,30,916	4,30,470	4,37,455
24,150	21,556	27,621	22,448	16,799	16,178	15,105	16 295
96,035	1,00,366	61,225	69,484	1,51,538	71,605	737	—
3,040	3,040	3,040	3,040	3,040	3,040	2,305	—
4,043	4,043	4,043	4,043	4,043	4,043	350	—
1,27,269	1,29,006	95,929	99,016	1,75,420	94,867	18 499	16,295
14,71,826	15,74,266	15,24,705	14,97,950	15,26,152	15,68,556	16,34,514	18,15,664
1,67,257	1,97,663	1,78,296	1,68,659	1,62,078	1,62,405	1,59,172	1,72,769
21,045	20,848	28,717	28,480	31,337	97,865	2,49,889	1,82,350
16,60,129	17,92,777	17,31,720	16,95,090	17,19,568	18,28,828	20,43,576	21,70,784

(C.)

STAMP RECEIPTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
9,30,678	9,38,426	6,98,059	8,67,423	8,83,377	9,75,405	10,11,793	11,62,637
9,58,379	9,56,426	10,65,848	9,74,575	9,25,726	9,81,395	10,21,031	10,29,738
18,89,058	18,94,853	17,63,907	18,41,998	18,09,103	19,56,800	20,32,824	21,92,375
90,797	1,20,673	1,25,363	1,33,926	1,10,064	1,43,039	1,46,707	1,58,736
19,79,855	20,15,527	18,89,271	19,75,924	19,19,167	20,99,840	21,79,531	23,51,112
- -	- -	- -	- -	- -	194	—	—

separately in the Accounts before the Year 1833–34.

(D.)

SALT RECEIPTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
1,68,89,650	1,62,12,270	1,32,60,245	1,55,28,695	1,95,73,486	1,65,20,907	1,69,31,063	1,68,71,939
10,56,520	14,48,124	17,43,614	17,75,153	20,16,886	23,41,272	23,05,504	23,79,152
1,79,46,171	1,76,60,395	1,50,03,859	1,73,03,849	2,15,90,373	1,88,62,179	1,92,36,567	1,92,51,091

(D.) Salt Receipts—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Fees, Fines, and Confiscations	31,408	14,255	12,527	10,789	35,753
Rowanah Fees	10,442	10,162	10,082	10,022	7,990
Attraffee Rowanah Fees	7,194	7,328	6,091	6,483	5,993
Golah Rent and Value of Salt to cover Loss by Wastage	11,639	31,500	13,738	19,689	45,565
Sale of unclaimed Salt, old Stores, Golahs, Cutcherries, Boats, and Produce of Julker	-	-	-	-	606
Gain by Batta	-	-	-	-	-
Calary Rents	1,675	3,112	1,147	2,719	388
Balances and Cost of Salt lost due to Molungees unclaimed	-	-	-	-	-
Hidgellee Canal farmed	-	-	-	-	-
Sundries	-	-	4,045	-	-
Total	62,360	66,359	47,632	49,703	96,298
Balances of former Years recovered	26,940	7,615	6,937	8,419	4,003
Deduction from Allowances of Civil Servants on Leave of Absence	4,119	5,453	4,624	2,031	889
Charges, Pensions, and Commissions refunded	5,137	65,473	4,699	13,082	13,899
Advances of Rice to Molungees received back	22,096	-	3,100	-	-
Total	58,293	78,542	19,361	23,533	18,792

(E.)

OPIUM RECEIPTS

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co's. Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Sale of Behar and Benares Opium	1,18,41,112	1,19,02,581	1,30,70,678	1,22,79,297	1,36,69,488
Ditto of Malwa ditto	44,31,181	15,512,52	—	—	—
Total	1,62,72,294	1,34,53,834	1,30,70,678	1,22,79,297	1,36,69,488
Fines and Confiscations	7,201	3,198	2,684	1,284	6,268
Sale of old Stores, Poppy Leaves, &c. &c.	-	42	-	408	592
Gain by Batta	-	-	-	-	-
Rent of Lands	-	-	-	-	-
Unclaimed Deposits	-	212	-	-	-
Sundries	-	99	165	1,809	2,190
Total	7,201	3,552	2,850	3,503	9,051
Balances of former Years recovered	-	60	58	15,351	2,59,135
Deductions from Allowances of Civil Servants on Leave	1,305	370	14,038	9,180	14,572
Advances, Charges, and Pensions refunded	68	-	158	*46,230	-
Total	1,373	431	14,255	70,762	2,73,707

* Advances on account of Malwa

(D.) Salt Receipts—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
24,335	16,897	15,436	21,044	17,359	24,234	21,254	27,440
7,763	12,468	8,714	8,645	9,683	10,188	9,583	11,066
6,529	7,061	6,799	6,232	3,757	2,712	3,002	3,179
57,310	1,19,130	7,720	2,265	2,892	17,155	17,660	5,583
- -	1,979	932	2,086	2,969	5,152	3,598	2,252
- -	- -	554	210	1,029	719	668	666
3,446	1,090	428	88	239	2	—	—
521	- -	- -	- -	- -	495	- -	1,185
- -	75	913	1,097	980	945	950	1,075
1,446	- -	1,086	- -	225	170	- -	563
1,01,353	1,58,703	42,586	41,669	39,138	61,776	56,716	53,013
66,927	31,628	53,604	18,920	5,481	19,006	15,101	12,990
6,512	1,865	5,054	7,594	22,903	—	—	—
17,028	14,406	14,243	6,874	11,124	16,826	11,722	12,129
36,318	9,741	—	—	—	—	—	—
1,26,786	57,643	72,903	33,389	39,510	35,833	26,823	25,120

(E.)

OPIUM RECEIPTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co's. Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
1,16,47,651	1,80,23,379	1,88,36,962	2,23,96,416	1,36,80,178	76,45,855	1,19,78,596	1,37,71,557
—	—	—	—	—	—	—	—
1,16,47,651	1,80,23,379	1,88,36,962	2,23,96,416	1,36,80,178	76,45,855	1,19,78,596	1,37,71,557
5,810	4,618	6,712	10,926	9,108	10,882	7,473	6,169
160	2,027	883	945	531	396	313	220
- -	728	808	1,190	1,457	2,237	1,733	1,350
- -	- -	- -	- -	- -	1,096	422	131
- -	- -	65	- -	- -	109	10,064	- -
- -	269	- -	856	715	683	861	145
5,970	7,645	8,470	13,918	11,813	15,405	20,868	8,016
8,529	15,918	99,301	5,239	16,245	12,345	2,929	7,580
7,182	2,510	835	2,555	1,048	- -	12,113	12,209
7,441	1,975	10,880	10,912	1,081	10,097	10,670	27,117
23,153	20,404	1,11,017	18,707	18,375	22,443	25,713	46,907

Opium of 1830–31 written back.

(F.)

MINT RECEIPTS.

	1829–30.	1830-31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Duty on coining Gold	21,481	40,821	38,956	52,553	54,990
Ditto on coining Silver	1,39,821	62,675	23,219	62,162	1,92,917
Gain on Copper Coinage	45,307	2,62,851	3,39,966	1,51,821	1,35,004
Copper received into the Mint from England, and worked up into Coin, included in the Value of Stores supplied from England, and charged against the Mint, credited under Orders of the Honourable Court of the 19th May 1830	-	-	-	-	-
Gain on refining Gold and Silver	86	4,314	11,725	2,345	45,638
Seignorage levied on Sa. Rs. received as Bullion into the Government Treasury	-	-	-	-	-
Gold: Gain on the Alligation of; on the refining of Ingots from Ornaments of; and Base Coins, Premium on the Sale of	2,281	730	853	337	5
Silver: Gain on remelting Melter's Ingots of; on melting overstandard Rs., Naryani ditto and Silver; from refining Silver by Contract out of the Mint	-	-	-	-	-
Copper: Gain on the Sale of Sheet Copper, Copper Scissels, Copper Annealing Tubes, Oxide of Copper	-	-	-	-	-
Sundries	-	2,548	-	3,114	* 48,707
Charges recovered for stamping Gold and Silver Medals, for Work done to Steam Vessels, and for sundry Articles supplied to the Superintendent of Stamps and to the Agra Bullion Depôt	-	-	-	-	-
Charges refunded	-	-	-	-	-
Sale of Weights at the Presidency; of Cast Iron Powder Cylinder, of Brass Dust, of Mint Stores, of old Brass Presses in the Mint, of unserviceable Articles, old Materials, Neearah, &c.	-	-	-	-	-
Total	2,08,978	3,73,942	4,14,720	2,72,335	4,77,264
Mint at Benares	55,619	—	—	—	—
Mint at Saugor	30,096	33,743	40,057	45,485	56,722

* Of this Sa. Rs. 2,629 or Co.'s Rs. 2,804 is Discount on Purchase of Copper for prompt Payment.
„ „ 43,035 „ „ 45,903 is the Amount of Charges of Construction transferred. See Para. 31 of the Report.

(G.)

CUSTOMS RECEIPTS

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Calcutta—Imports by Sea and Land { Sundries	9,46,386	8,70,026	8,68,017	6,93,485	6,18,432
Calcutta—Imports by Sea and Land { Salt	32,822	36,117	55,228	32,534	39,592
Exports by ditto - ditto	99,185	1,02,013	84,091	65,367	76,322
Town Duties	1,87,329	1,84,908	1,61,647	1,41,571	1,21,840
Total	12,65,723	11,93,065	11,68,984	9,32,959	8,56,187
Mofussil—Imports by Sea and Land	1,69,999	1,64,338	1,47,070	1,31,456	1,27,923
Exports by ditto - ditto	9,53,519	10,29,838	9,74,053	8,72,683	9,26,419
Town duties	1,01,535	1,19,173	1,06,724	99,209	84,246
Total	12,25,054	13,13,350	12,27,848	11,03,349	11,38,588
Transit Duty levied on Bonded Indigo	97,179	1,18,293	1,00,011	1,35,900	1,88,081
Duty levied on Atrafee, Mâfee, and exchanged Rowanahs	40,949	38,445	34,412	35,892	29,802
Duty levied on Company's Investments	2,59,576	2,59,004	1,69,660	1,78,333	2,16,992
Total	3,97,705	4,15,744	3,04,084	3,50,127	4,34,876

(F.)

MINT RECEIPTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
30,681	25,675	336	4,591	6,411	12,295	3,555	529
1,54,613	1,60,476	1,31,351	2,06,973	2,63,909	2,31,978	2,01,749	3,15,668
1,24,521	1,39,786	78,999	2,78,427	2,91,504	2,26,342	2,68,719	1,60.562
- -	- -	- -	2,58,920	2,63,367	4,14,613	1,62,430	92,161
- -	- -	486	274	315	387	5	847
- -	- -	- -	12,001	26,740	43,464	29,830	15,749
- -	2,712	690	2,170	5,746	1,856	3,636	3,338
- ..	- -	1,286	1,965	240	1,008	- -	576
- -	- -	- -	3,636	2,941	4,573	3,474	5,328
1,044	838	1,019	38	1,603	† 21,136	‡ 25,805	774
- -	- -	- -	- -	- -	121	68	2,236
- -	- -	- -	- -	885	3,996	2,038	61
5,082	10,114	12,514	12,269	19,441	8,849	11,490	6,186
3,15,943	3,39,604	2,26,684	7,81,267	8,83,108	9,70,625	7,12,805	6,04,021
—	—	—	—	—	—	—	—
55,333	15,729	—	—	—	—	—	—

† Of this Co.'s Rs. 19,220 are Gain on Surplus from the Melting Department.
‡ Of this „ 21,619 ditto ditto ditto.

- - - - - - (G.)

- - - - - CUSTOMS RECEIPTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839-40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
9,26,490	10,39,264	12,78,855	12,14,414	11,61,843	14,88,885	20,76,576	20,29,019
33,655	9,11,468	11,53,827	10,30,640	6,44,597	13,34,451	17,13,384	18,45,119
1,77,076	2,70,069	11,05,374	10,07,515	12,03,750	12,45,053	11,65,195	12,49,645
1,47,301	1,73,334	386	—	—	—	—	—
12,84,524	23,94,136	35,38,443	32,52,570	30,10,192	40,68,391	49,55,155	51,23,784
1,29,846	1,49,191	4,081	4,590	4,457	3,168	5,700	2,418
9,94,663	10,44,309	3,349	4,431	14,408	6,591	6,025	4,978
81,954	78,729	1,639	—	—	—	—	—
12,06,464	12,72,230	9,070	9,021	18,865	9,759	11,725	7,397
21,461	13,924	—	—	—	—	—	—
36,578	31,539	497	—	—	—	—	—
84,879	—	—	—	—	—	—	—
1,42,919	45,463	497	—	—	—	—	—

(G.) Customs Receipts—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
MISCELLANEOUS.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Sale of confiscated Goods	2,144	3,177	519	1,554	1,828
Fees, Fines, and Forfeitures	517	109	521	582	1,345
Fees on Rowanahs of various Kinds	32,533	26,868	26,457	29,472	16,254
Fees on Duplicate Documents	- -	- -	- -	- -	- -
Fees on Gunpowder deposited at Howra	1,312	860	860	789	149
Receipts on account of extra Employment of Custom House Officers	- -	- -	- -	- -	- -
Godown Rent	26,298	20,622	21,493	19,800	16,621
Sale of unclaimed Goods	1,879	143	150	4,087	1,659
Unclaimed Deposits	- -	- -	- -	- -	- -
Sundries	43	- -	32	1	5
Total	64,729	51,780	50,033	56,288	37,864
REFUNDS.					
Deductions from Allowances of Civil Servants on Leave of Absence	- -	- -	1,128	91	539
Charges refunded	- -	- -	- -	- -	210
Total	- -	- -	1,128	91	750

* This is the Aggregate of

(H.)

MARINE RECEIPTS.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Pilotage	1,49,607	1,52,892	1,35,415	1,44,625	2,23,969
Moorings at Calcutta, &c.	56,727	50,432	40,079	46,836	53,233
Row Boats	32,736	34,880	18,198	12,134	18,988
Lighthouse Duty	13,455	15,107	13,900	15,317	21,487
Moyapore Magazine Duty	5,513	6,737	5,949	6,413	9,271
Miscellaneous	23,005	31,542	36,641	13,482	21,143
Sale of Vessels, Stores, &c.	- -	2,377	382	3,78,286	- -
Charges refunded	- -	- -	- -	3,128	12,960
Total	2,81,046	2,93,970	2,50,559	6,20,224	3,61,053
Steam Navigation	6,366	42,622	26,720	33,258	57,978
STEAM NAVIGATION.					
CHARGES GENERAL.					
Sale of Stores, &c.	- -	- -	- -	- -	- -
Charges refunded	- -	- -	- -	- -	- -
INTERNAL.					
Sale of Stores, &c.	- -	- -	- -	- -	- -
Charges refunded	- -	- -	- -	- -	- -
EXTERNAL.					
Sale of Stores, &c.	- -	- -	- -	- -	- -
Charges refunded	- -	- -	- -	- -	- -
Total	6,366	42,622	26,720	33,258	57,978

* Transferred from this Year to

(G.) Customs Receipts—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
8,896	10,687	14,073	1,718	1,439	1,194	491	213
1,437	1,781	428	527	474	407	560	598
18,647	16,508	42	122	- -	15	—	—
- -	- -	112	90	115	125	240	235
133	- -	126	—	—	—	—	—
- -	- -	8,664	9,376	10,084	5,510	3,995	11,509
39,434	23,477	24,617	32,652	24,829	25,104	34,155	32,183
- -	1,032	847	673	10	3,208	983	869
*23.527	- -	- -	399	—	—	—	—
883	2,001	761	361	—	—	—	—
92,960	55,488	49,673	45,921	36,952	35,564	40,426	45,608
3,575	651	1,200	78	2,833	40	2,647	1,974
1,543	828	6,906	7,402	10,717	9,488	13,657	10,561
5,119	1,480	8,106	7,481	13,551	9,529	16,304	12,535

Unclaimed Deposits of several Years.

(H.)

MARINE RECEIPTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
2,28,374	2,26,379	2,75,759	2,47,127	2,51,370	2,93,308	3,27,578	3,49,899
66,381	52,351	51,857	52,427	55,928	60,395	71,455	94,177
25,796	15,158	16,429	19,224	16,630	20,673	20,659	6,482
19,205	20,039	26,463	22,473	23,357	25,966	29,865	37,055
9,458	8,844	*—	—	—	—	—	—
8,173	19,005	18,127	25,072	36,583	34,473	41,320	46,860
9,694	21,782	40,923	22,935	17,840	34,161	7,261	31,463
4,636	17,856	3,161	1,272	3,891	2,472	9,476	14,431
3,71,721	3,81,417	4,32,723	3,90,533	4,05,602	4,71,450	5,07,617	5,80,371
1,20,527	1,72,437	2,20,957	2,32,295	2,96,906	1,43,487	3,07,256	2,05,536
- -	- -	3,051	412	16	3,106	3,062	5,286
- -	- -	960	- -	265	4,809	27	—
- -	223	392	770	380	6,599	876	549
- -	722	662	179	142	101	43	1,301
- -	22,195	385	2,227	238	12,143	6,898	17,477
- -	1,686	50	488	27	384	1,187	3,306
1,20,527	1,97,265	2,26,460	2,36,374	2,97,976	1,70,632	3,19,351	2,33,457

the Head of General Department.

(I.)

JUDICIAL CHARGES.—No. 1.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
SUDDER DEWANNY AND NIZAMUT ADAWLUT.	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*
Judges, Salaries of	2,98 666	2,87,971	3,18,179	1,76,000	1,89,188
Deputation Allowance of Judges	- -	- -	888	6,634	5,622
Registers, Covenanted Deputy Register, Assistants, Salaries of	84,666	77,746	65,639	57,163	54,911
Deputation Allowance of ditto, ditto	- -	5,192	1,638	- -	390
Establishment	72,163	72,829	80,030	65,957	65,561
Temporary Establishment	- -	- -	- -	1,994	4,608
Section Writing	5,668	1,654	3,587	24,892	5,082
Contingencies	16,223	6,240	6,710	75,007	21,276
Total	4,77,388	4,51,633	4,76,674	4,07,650	3,46,641
PROVINCIAL COURTS OF APPEAL.					
Salaries of Judges, Registers, and Assistants	3,48,132	4,45,438	4,04,983	3,71,005	2,91,954
Establishment	52,443	69,393	63,727	59,106	51,332
Contingencies	44,973	21,859	10,169	16,109	11,345
Total	4,45,549	5,36,691	4,78,880	4,46,231	3,54,633
COMMISSIONERS OF CIRCUIT.					
Commissioners and Covenanted Assistants, Salaries of	1,63,038	2,39,379	2,90,611	2,67,550	2,48,464
Deputation Allowance	3,058	4,459	8,395	6,302	5,726
Establishment	28,022	42,383	52,943	44,640	45,967
Contingencies	3,912	11,980	17,028	19,506	15,041
Total	1,98,031	2,98,203	3,68,978	3,37,999	3,15,199
ZILLAH AND CITY COURTS.					
Judges, Magistrates, Joint Magistrates, Registers, Assistant and Civil Surgeons, Salaries of	11,20,919	14,04,453	17,45,581	13,41,153	15,55,298
Deputation Allowance	36,317	51,101	48,155	67,849	57,010
Principal Sudder Ameens and Sudder Ameens, and their Establishments *	- -	- -	- -	- -	2,74,990
Moonsiffs and their Establishments *	- -	- -	- -	- -	3,15,387
Establishment of Judges, Registers, and Assistants	9,23,355	10,83,278	13,88,745	13,34,553	7,88,814†
Contingencies	1,12,820	3,65,617	2,76,427	4,98,640	2,56,375
Total	21,93,413	29,04,451	34,58,910	32,42,197	32,47,876
Diet, Clothing, and Medicine of Prisoners, and Diet Money to indigent Prosecutors and Witnesses	2,18,802	4,36,103	3,81,339	5,04,922	3,84,717
Total	24,12,216	33,40,554	38,40,249	37,47,120	36,32,593
POLICE.					
SUPERINTENDENT OF POLICE.					
Superintendent of Police, Salary of	- -	- -	- -	- -	- -
Deputation Allowance	- -	- -	- -	- -	- -
Establishment	6,560	1,408	821	352	- -
Contingencies	2,028	14	7	- -	-
Total	8,588	1,422	829	352	- -
Thanadaree Establishment	6,24,210	6,77,352	9,33,847	7,66,150	7,44,310
Guard Boat ditto	28,035	31,181	61,110	39,344	36,635
Pensions to Bhaugulpore Hill Chiefs	16,357	19,628	22,900	19,628	19,628
Total	6,68,603	7,28,162	10,17,858	8,25,123	8,00,575

* Previous to 1833–34 the Salaries of Principal Sudder Ameens and Sudder Ameens and their Establishments are
Remark applies to Moonsiffs and their Establishments, subsequent to the passing of Regulation V. of 1831. The Stamp
Books are entered under Stamps, has in this Statement been likewise entered under Establishment.

(I.)

JUDICIAL CHARGES.—No. 1.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co's. Rs.	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*
1,95,769	2,28,590	2,76,358	3,12,820	3,36,656	2,74,034	3,33,075	3,29,830
9,885	19,930	4,137	11,967	- -	1,195	250	—
53,891	45,289	48,100	44,915	49,825	30,000	30,000	30,000
1,802	1,317	2,638	7,926	—	—	—	—
81,926	79,445	89,454	91,780	90,295	88,844	1,07,204	1,07,497
14,367	14,888	28,398	13,336	116	8,701	1,534	3,173
8,581	1,952	22,033	12,801	6,227	5,788	5,955	5,931
3,582	6,176	33,083	12,402	21,113	14,094	14,869	10,672
3,69,806	3,97,591	5,04,203	5,07,952	5,04,235	4,22,660	4,92,890	4,87,105
1,754	—	—	—	—	—	—	—
8,426	—	—	—	—	—	—	—
5,262	64	—	—	—	—	—	—
15,444	64	—	—	—	—	—	—
1,87,102	1,48,349	2,31,121	1,52,202	37,177	33,404	34,332	12,523
5,222	7,381	3,368	4,557	743	117	- -	68
34,621	37,779	41,069	48,799	16,274	16,560	16,773	7,597
6,915	6,105	15,734	20,777	5,905	7,221	6,335	2,801
2,33,861	1,99,616	2,91,295	2,26,337	60,101	57,303	57,740	22,991
15,79,169	15,99,550	19,25,045	16,79,076	17,22,408	16,07,558	15,90,843	15,71,608
56,096	88,378	97,509	90,297	91,334	1,02,675	1,00,124	87,241
2,49,523	2,75,317	3,26,835	3,16,166	3,39,187	3,72,061	3,62,111	3,54,918
3,48,609	3,31,146	3,43,978	3,58,410	4,39,590	4,25,106	4,18,253	4,10,861
7,42,022	6,87,901	7,30,555	6,88,438	6,81,769	6,87,102	6,84,711	6,73,522
73,114	1,40,356	1,36,933	1,47,789	1,66,171	1,65,514	1,69,395	1,80,120
30,48,536	31,22,650	35,60,858	32,80,180	34,40,461	33,60,018	33,25,440	32,78,271
4,18,886	5,27,656	4,89,119	4,84,534	4,65,895	4,66,027	5,19,147	5,24,509
34,67,423	36,50,307	40,49,978	37,64,714	39,06,357	38,26,045	38,44,587	38,02,780
- -	- -	- -	23,790	50,000	49,045	42,000	42,000
- -	- -	- -	- -	- -	500	—	—
- -	- -	- -	8,079	18,468	18,268	18,568	18,148
- -	- -	- -	8,514	11,859	10,335	14,225	13,541
- -	- -	- -	40,384	80,327	78,149	74,793	73,689
7,48,016	7,54,330	7,92,442	7,58,242	7,42,014	7,38,690	7,32,911	7,26,157
37,013	36,887	39,567	39,279	39,142	38,670	39,524	38,073
19,628	19,551	20,769	19,144	19,121	19,115	18,575	18,405
8,04,658	8,10,769	8,52,779	8,16,666	8,00,277	7,96,476	7,91,011	7,82,636

ncluded under Establishments of Judges, not having been entered separately in the Departmental Accounts. The same
Commission received by Moonsiffs on the Decision of Suits prior to the passing of that Regulation, and which in the

† This Sum includes Sa. Rs. 14,620, or Co's Rs. 15,594, Arrears of Moonsiffs Stamp Fees.

(I.)
JUDICIAL CHARGES (No. 2.)

MISCELLANEOUS.	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Salary and Establishment of the Secretary to the Committee for examining Candidates for the Office of Hindoo and Mahomedan Law Officers	4,416	4,416	4,416	4,416	4,320
Construction of Buildings (Dead Stock)	55,868	46,672	24,871	8,848	23,158
Repairs of Buildings	15,960	36,659	19,430	26,837	8,083
Conveyance of Medical Stores	-	1,349	1,188	-	1,577
Refunds, viz. of Deposits of Seven Years standing, of surplus Collections of Thanadaree Lands, of Fines, of Deductions on account of Absence on Leave, and of Charges	-	-	-	-	17,058
Sundries	86	-	1,452	-	489
Extraordinary *	-	-	-	1,94,537	37,228
Total	76,330	89,097	51,359	2,34,639	91,916

* Vide Para. 25 of the Report for an

(J.)
REVENUE CHARGES.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
SUDDER BOARD OF REVENUE.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Salaries of the Members	1,63,906	1,28,032	2,02,297	1,33,511	1,11,945
Deputation Allowance of ditto	-	5,120	12,857	4,774	-
Salaries of the Secretary, Junior Secretary, and Assistants	75,954	66,614	84,601	58,084	59,641
Deputation Allowance of ditto	-	995	4,736	2,773	428
Establishment	55,430	54,892	57,040	49,967	52,169
Section Writers	808	1,964	1,693	763	3,896
Contingencies	5,358	11,392	15,822	1,992	1,554
Superintendent and Remembrancer of legal Affairs	30,637	—	—	—	—
Deputy Superintendent and Remembrancer of legal Affairs, including Establishment and Contingencies	-	-	-	-	-
Total	3,32,095	2,69,012	3,79,049	2,51,867	2,29,634
OFFICES ABOLISHED.					
Establishment and Contingencies of the Board of Commissioners for Behar and Benares	8,041	—	—	—	—
Charges of the Presidency and Bengal Mofussil Committees of Records	4,207	256	-	-	-
Total	12,248	256	-	-	-
SPECIAL COMMISSIONERS UNDER REGULATION III. OF 1828.					
Salaries	1,19,860	1,45,376	1,61,224	1,47,463	1,45,130
Deputation Allowance	-	-	230	578	-
Establishment	8,291	12,565	18,431	20,596	19,937
Contingencies	1,145	488	2,166	1,020	285
Total	1,29,297	1,58,430	1,82,052	1,69,659	1,65,353
COMMISSIONERS OF REVENUE.					
Commissioners and Assistants, Salaries of	1,63,038	2,39,379	2,90,611	2,67,550	2,48,464
Deputation Allowance	3,058	4,459	8,395	6,302	5,726
Establishment	28,022	42,383	52,943	44,640	45,927
Contingencies	3,912	11,980	7,202	7,455	10,438
Total	1,98,031	2,98,203	3,59,152	3,25,948	3,10,556

* Includes temporary Establishment for Record Office, Rs. 3,190.8.10.

‡ Includes Rs. 4,361 for temporary Establishment and Contingencies of a Member of tl

(I.)

JUDICIAL CHARGES (No. 2.)

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
4,366	4,371	4,582	4,430	4,297	4,264	4,264	4,264
14,124	5,647	944	39,164	26,442	19,000	33,647	43,545
29,393	26,104	20,110	30,684	36,702	38,077	52,553	50,452
2,173	928	847	664	610	716	825	750
240	1,121	7,545	22,180	3,944	7,226	4,074	1,508
- -	293	3,606	268	221	1,011	454	1,632
631	- -	5,301	18,759	14,345	21,587	7,113	—
50,929	38,466	42,938	1,16,152	86,564	91,884	1,02,932	1,02,151

Explanation of the Items under this Head.

(J.)

REVENUE CHARGES.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
1,11,945	1,09,950	1,29,909	1,79,981	1,90,441	1,51,675	1,53,126	1,67,478
706	- -	241	6,000	5,267	- -	750	6,300
30,698	25,155	29,325	30,000	30,000	30,000	30,000	30,000
408	- -	211	4,608	1,309	- -	- -	- -
53,708	52,710	60,193	61,659	61,769	59,150	57,266	56,392
4,262	6,328	8,003	20,184	26,974	28,164	26,507	30,263
1,344	3,505	7,478*	5,118	14,578†	3,964	8,261‡	5,205§
—	—	—	—	—	—	—	—
- -	- -	- -	2,400	7,570	6,000	6,000	6,000
2,03,074	1,97,650	2,35,363	3,09,951	3,37,911	2,78,954	2,81,912	3,01,640
—	—	—	—	—	—	—	—
533	- -	- -	146	—	—	—	—
533	- -	- -	146	—	—	—	—
1,08,336	1,80,847	1,37,063	1,49,121	1,20,405	1,87,224	2,08,108	1,93,904
146	6,699	6,914	3,347	6,338	5,725	3,846	895
20,188	20,461	23,364	22,582	22,563	26,630	38,100	40,453
505	615	809	1,419	1,738	1,780	2,855	2,438
1,29,177	2,08,624	1,68,151	1,76,470	1,51,046	2,21,362	2,52,910	2,37,692
1,87,102	1,48,349	2,31,121	1,52,202	2,25,451	2,10,933	2,09,332	2,35,356
5,222	7,381	3,368	4,557	6,743	4,755	848	5,068
34,621	37,779	41,069	48,799	78,973	80,768	82,139	85,332
7,613	6,488	15,771	20,436	31,840	36,499	29,617	33,382
2,34,559	1,99,998	2,91,331	2,25,995	3,43,008	3,32,957	3,21,938	3.59.140

† Includes Rs. 11,207 for 300 Copies of Board's Circular Orders.
Board on Deputation to Chittagong. § Includes Rs. 1,464 on the same Account.

(J.)

REVENUE CHARGES.

	1829-30.	1830-31.	1831-32.	1832-33.	1833-34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Collectors, Covenanted Deputy Collectors, Special Deputy Collectors, and Assistants, Salaries of	7,39,149	8,64,678	9,56,731	8,38,560	8,04,548
Ditto, ditto, ditto, Deputation Allowance of	16,915	23,170	30,060	66,819	52,145
Uncovenanted Deputy Collectors, Salaries and Establishments of	-	-	-	-	-
Revenue Survey	19,695	14,445	65,368	36,343	47,623
Collectors, Covenanted Deputy Collectors, Special Deputy Collectors, Establishments of	3,09,078	3,68,695	3,97,935	4,01,064	4,05,362
Canoongoe Establishment	30,073	29,616	29,750	26,039	23,601
Tehsildaree ditto	5,159	9,109	11,662	8,790	7,889
Contingencies	1,05,514	1,49,098	1,15,631	4,94,636	1,52,078
Total	12,25,586	14,58,813	16,07,140	18,72,254	14,93,249
MISCELLANEOUS.					
Charges on Remittances	20,634	34,548	31,413	14,773	42,769
Law Charges	3,899	6,198	7,017	14,931	9,680
Zemindaree or Malikanah	47,437	1,26,845	71,314	85,790	75,319
Poolbundee	51,136	2,11,857	1,15,475	8,747	10,887
Buildings and other Dead Stock	18,873	44,168	63,392	1,066	691
Repairs of Buildings	-	16,828	1,443	4,068	10,993
Purchase of Lands	13	7	6,775	45,069	2,715
Land Revenue Refunds, viz., Land Revenue, Consolidated Penalty and Interest, and Surplus Land Revenue refunded	2,785	2,74,991	47,659	81,482	3,80,653
Fees, Fines, and Tullubana refunded, and Charges Refunded repaid	-	-	1,753	-	15,321
Purchase Money of Estates refunded	-	-	-	-	-
Sundries	213	1,279	374	2,830	3,359
Interest on various Accounts refunded	-	-	-	-	45,959
Extraordinary*	-	-	-	1,45,122	-
Total	1,44,994	7,16,724	3,46,618	4,03,883	5,98,352
SAYER.					
Expenses of Collection	47,110	51,537	46,303	50,936	43,492
Juggernauth	16,810	1,90,411	77,899	84,609	78,670
Superintendent of Nuddea River	97,278	46,243	52,647	49,792	6,471
Sayer Collections refunded	-	-	-	-	-
Total	1,61,198	2,88,193	1,76,850	1,85,338	1,28,634
ABKAREE.					
Expenses of Collection	2,04,229	1,87,935	1,93,693	1,63,957	1,27,277
Commissioner of Abkaree—Salary, Establishment, and Contingencies	-	-	-	-	-
Superintendents of Abkaree—Salaries, Commission, Establishments, and Contingencies	-	-	-	-	-
Total	2,04,229	1,87,935	1,93,693	1,63,957	1,27,277
Commission and Establishment and Contingencies for the Abkaree Collections under the Justices of the Peace in Calcutta	26,420	25,681	25,150	23,321	23,557
Abkaree Collections refunded‡	-	-	-	-	-
Drawback on Rum	-	-	-	-	-
Sundries	-	-	-	-	-
Total	-	-	-	-	-

* For the Explanation of the Items under this Head, vide Para. 26. of the Report.

‡ Before 1834-35 the Collections, minus

(J.)

REVENUE CHARGES.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
8,20,178	8,38,989	9,14,106	10,82,457	10,10,825	10,30,878	9,78,253	9,54,318
58,605	67,846	75,071	1,09,359	1,02,263	1,02,572	1,00,432	72,548
- -	- -	1,47,827	2,61,009	5,96,520	7,28,014	7,11,794	7,06,375
37,637	44,090	73,989	1,05,495	1,71,265	1,72,398	1,71,254	2,02,484
4,09,063	4,32,335	4,47,006	4,64,590	4,81,181	4,94,356	4,96,771	4,99,901
24,225	24,598	25,888	23,551	23,149	23,057	22,664	22,291
10,763	11,769	10,624	9,592	8,748	6,930	8,109	6,528
1,46,514	2,20,713	1,95,475	1,90,991	2,13,258	2,14,341	2,30,790	2,37,496
15,06,988	16,40,342	18,89,989	22,47,047	26,07,213	27,72,548	27,40,071	27,01,946
35,424	36,098	53,101	31,665	36,189	20,452	21,016	17,738
10,413	19,924	12,065	13,515	11,278	82,733	66,592	26,349
95,110	1,01,958	90,769	89,492	87,712	93,877	62,984	1,12,551
2,20,178	1,94,397	1,45,487	1,57,920	2,19,034	1,55,126	2,76,237	2,08,079
718	5,292	11,157	27,739	7,226	7,881	2,736	2,500
4,956	13,282	8,833	7,121	8,020	8,679	17,473	13,971
21,480	61,305	1,93,802	1,08,026	95,964	33,962	35,157	2,24,404
1,62,073	14,610	47,606	3,01,710	1,03,535	94,942	2,43,825	2,79,562
12,197	15,183	2,393	21,827	9,490	3,713	3,779	3,540
2,09,470	6,804	637	606	5,596	463	5,404	3,366
17,838	7,153	19,377	6,118	17,398	21,339	20,187	12,863
565	5,464	13,179	39,597	45,106	35,516	96,568	545
- -	- -	69,333	27,121	13,000	12,736	10,362	1,30,686
7,90,428	4,81,474	6,67,745	8,32,462	6,59,553	5,71,426	8,62,327	10,36,160
45,831	79,601	43,234	84,810	91,860	76,075	76,661	71,548
78,063	79,630	88,119	73,095	67,998	68,212	907	—
30,933	15,769	- -	34,000	38,000	23,000	32,134	31,397
- -	1,135	- -	- -	8,592	- -	4,140	3,034
1,54,828	1,76,138	1,31,353	1,91,906	2,06,450	1,67,287	1,13,844	1,05,980
1,23,546	1,18,542	1,04,946	96,319	95,670	1,01,244	1,18,223	1,09,315
- -	- -	- -	- -	- -	3,698	46,770	48,110
- -	- -	- -	- -	- -	- -	34,263	1,34,369
1,23,546	1,18,542	1,04,946	96,319	95,670	1,04,942	1,99,257	2,91,795
25,904	19,799	19,537	†33,725	22,860	24,531	30,206	30,866
13,955	- -	1,725	8,070	1,402	59	1,254	2,551
-	4,758	812	3,367	4,278	35,297	2,32,801	43,185
- -	- -	- -	- -	- -	- -	228	1,114
13,955	4,758	2,537	11,437	5,680	35,357	2,34,284	46,851

† This Item includes Three Years Commission.

Refunds, were brought to account.

(K.)

BOARD OF CUSTOMS,

	1829-30.	1830-31.	1831-32.	1832-33.	1833-34.
SALARIES OF MEMBERS.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Salt	56,000	51,333	60,666	56,000	50,964
Opium	28,857	25,666	30,333	28,000	25,482
Customs	28,000	25,666	30,333	28,000	25,482
Marine	—	—	—	—	—
Total	1,12,857	1,02,666	1,21,333	1,12,000	1,01,928
DEPUTATION ALLOWANCE OF OFFICIATING MEMBERS.					
Salt	- -	- -	- -	- -	662
Opium	- -	- -	- -	- -	331
Customs	- -	- -	- -	- -	331
Marine	—	—	—	—	—
Total	- -	- -	- -	- -	1,325
SALARIES OF SECRETARY AND ASSISTANT.					
Salt	16,296	14,595	17,249	15,922	15,412
Opium	8,148	7,297	8,624	7,961	7,706
Customs	8,148	7,297	8,624	7,961	7,706
Marine	15,360	15,360	15,360	15,360	14,080
Total	47,952	44,551	49,858	47,204	44,904
DEPUTATION ALLOWANCE OF OFFICIATING SECRETARY AND ASSISTANT.					
Salt	- -	- -	- -	214	468
Opium	- -	- -	- -	107	234
Customs	- -	- -	- -	107	234
Marine	—	—	—	—	—
Total	- -	- -	- -	429	936
ESTABLISHMENT.					
Salt	27,891	27,432	26,227	27,307	27,507
Opium	5,285	5,120	5,164	5,065	5,926
Customs	37,203	36,723	32,403	31,006	30,675
Marine	29,333	30,108	31,430	32,275	26,746
Total	99,713	99,384	95,225	95,654	90,855
CONTINGENCIES.					
Salt — Section Writing	3,417	3,713	3,142	3,865	3,472
Salt — Contingencies	4,088	5,668	2,219	3,864	3,977
	7,505	9,382	5,362	7,730	7,449
Opium — Section Writing	1,973	1,484	2,508	1,599	1,220
Opium — Contingencies	1,581	1,022	2,350	1,754	2,150
Opium — Godown Rent	- -	- -	- -	- -	- -
	3,554	2,507	4,858	3,354	3,371
Customs — Section Writing	2,175	2,202	2,147	2,419	2,103
Customs — Contingencies	2,228	2,601	2,743	2,296	2,048
	4,404	4,804	4,890	4,716	4,151
Marine — Section Writing	4,573	4,234	4,416	5,365	7,743
Marine — Contingencies	1,111	910	1,110	1,685	1,114
	5,685	5,145	5,527	7,050	8,858
Total	21,150	21,839	20,639	22,851	23,829

(K.)

SALT, OPIUM, AND MARINE.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
50,476	52,738	56,548	60,617	49,975	47,850	56,550	51,003
25,238	26,369	28,274	30,309	24,987	23,925	28,275	25,501
25,238	26,369	28,274	30,309	24,987	23,925	28,275	25,501
—	—	—	—	—	—	—	—
1,00,953	1,05,477	1,13,097	1,21,236	99,951	95,700	1,13,100	1,02,006
990	- -	- -	- -	- -	1,500	3,637	2,065
495	- -	- -	- -	- -	750	1,818	1,032
495	- -	- -	- -	- -	750	1,818	1,032
—	—	—	—	—	—	—	—
1,981	- -	- -	- -	- -	3,000	7,275	4,130
12,305	16,896	22,750	8,177	6,000	21,610	22,673	22,400
6,152	8,448	11,375	4,088	3,000	10,805	11,200	11,200
6,152	8,448	11,375	4,088	3,000	10,805	11,200	11,200
16,640	15,176	15,048	16,302	15,048	15,048	15,048	15,048
41,251	48,968	60,548	32,656	27,048	58,268	60,121	59,848
844	1,785	3,637	3,425	1,466	366	776	24
456	892	1,818	1,712	733	183	388	12
422	892	1,818	1,712	733	183	388	12
—	—	—	—	—	—	—	—
1,723	3,571	7,274	6,850	2,932	732	1,552	49
27,507	27,012	28,877	25,355	24,525	24,865	24,388	24,935
8,646	8,802	9,982	11,508	10,621	10,080	10,198	10,332
31,340	30,832	32,961	28,298	27,994	28,413	28,505	28,557
28,658	26,841	28,072	32,280	28,679	28,580	28,543	28,374
96,153	93,489	99,893	97,443	91,820	91,939	91,636	92,199
3,914	4,197	3,183	3,987	4,322	4,017	4,304	3,923
6,452	3,237	1,593	3,633	3,688	4,547	4,871	12,753
10,367	7,435	4,776	7,621	8,010	8,564	9,175	16,676
1,409	1,410	1,283	1,727	1,857	2,544	1,516	1,619
4,055	2,965	2,611	6,399	3,844	3,293	3,811	4,248
- -	- -	3,648	8,949	5,976	6,453	5,976	5,976
5,465	4,376	7,543	17,076	11,678	12,290	11,303	11,843
3,194	2,394	2,142	2,223	2,791	3,139	3,664	4,149
2,947	2,457	2,999	1,545	791	1,551	1,597	1,412
6,142	4,852	5,142	3,769	3,582	4,691	5,261	5,562
4,601	4,953	4,318	3,897	4,544	4,469	4,315	5,519
1,526	2,042	3,820	1,388	1,129	1,209	2,224	2,401
6,128	6,996	8,139	5,286	5,674	5,678	6,539	7,920
28,102	23,661	25,601	33,754	28,946	31,225	32,280	42,002

(K.)—Board of Customs, Salt, Opium, and Marine—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
SUB-TREASURER'S SALT AND OPIUM ESTABLISHMENT.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
Salt	682	625	739	682	682
Opium	341	312	369	341	341
Total	1,024	938	1,109	1,024	1,024
OPIUM EXAMINER'S SALARY, ESTABLISHMENT, AND CONTINGENCIES.					
Opium	4,480	4,480	4,480	4,480	3,984
Total of Board	2,87,177	2,73,860	2,92,646	2,83,643	2,68,787

(K *a.*)

BOARD OF CUSTOMS,

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
SALT DEPARTMENT.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
Salaries of Members	56,000	51,333	60,666	56,000	50,964
Deputation Allowance of Officiating Members	- -	- -	- -	- -	662
Salaries of Secretary and Assistant	16,296	14,595	17,249	15,922	15,412
Deputation Allowance of Officiating Secretary and Assistant	- -	- -	- -	214	468
Establishment	27,891	27,432	26,227	27,307	27,507
Section Writing and Contingencies	7,505	9,382	5,362	7,730	7,449
Sub-Treasurer's Establishment	682	625	739	682	682
Total	1,08,374	1,03,367	1,10,243	1,07,855	1,03,144
OPIUM DEPARTMENT.					
Salaries of Members	28,857	25,666	30,333	28,000	25,482
Deputation Allowance of Officiating Members	- -	- -	- -	- -	331
Salaries of Secretary and Assistant	8,148	7,297	8,624	7,961	7,706
Deputation Allowance of Officiating Secretary and Assistant	- -	- -	- -	107	234
Establishment	5,285	5,120	5,164	5,065	5,926
Section Writing and Contingencies	3,554	2,507	4,858	3,354	3,371
Sub-Treasurer's Establishment	341	312	369	341	341
Opium Examiner's Salary, Establishment, and Contingencies	4,480	4,480	4,480	4,480	3,984
Total	50,665	45,382	53,828	49,308	47,375
CUSTOMS DEPARTMENT.					
Salaries of Members	28,000	25,666	30,333	28,000	25,482
Deputation Allowance of Officiating Members	- -	- -	- -	- -	331
Salaries of Secretary and Assistant	8,148	7,297	8,624	7,961	7,706
Deputation Allowance of Officiating Secretary and Assistant	- -	- -	- -	107	234
Establishment	37,203	36,723	32,403	31,006	30,675
Section Writing and Contingencies	4,404	4,804	4,890	4,716	4,151
Total	77,755	74,490	76,250	71,790	68,579
MARINE DEPARTMENT.					
Salaries of Members	—	—	—	—	—
Deputation Allowance of Officiating Members	—	—	—	—	—
Salaries of Secretary and Assistant	15,360	15,360	15,360	15,360	14,080
Deputation Allowance of Officiating Secretary and Assistant	—	—	—	—	—
Establishment	29,333	30,108	31,430	32,275	26,746
Section Writing and Contingencies	5,685	5,145	5,527	7,050	8,858
Total	50,378	50,613	52,317	54,685	49,684
Grand Total	2,87,172	2,73,852	2,92,638	2,83,638	2,68,782

(K.)—Board of Customs, Salt, Opium, and Marine—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
682	675	724	668	668	668	668	561
341	337	362	334	334	334	334	280
1,024	1,013	1,086	1,003	1,003	1,003	1,003	841
3,840	3,846	3,817	4,027	3,770	5,868	3,768	3,768
2,75,029	2,80,027	3,11,318	2,96,972	2,55,472	2,87,737	3,10,737	3,04,846

(K *a.*)

SALT, OPIUM, AND MARINE.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
50,476	52,738	56,548	60,617	49,975	47,850	56,550	51,003
990	- -	- -	- -	- -	1,500	3,637	2,065
12,305	16,896	22,750	8,177	6,000	21,610	22,673	22,400
844	1,785	3,637	3,425	1,466	366	776	24
27,507	27,012	28,877	25,355	24,525	24,865	24,388	24,935
10,367	7,435	4,776	7,621	8,010	8,564	9,175	16,676
682	675	724	668	668	668	668	561
1,03,171	1,06,541	1,17,312	1,05,863	90,644	1,05,423	1,17,867	1,17,664
25,238	26,369	28,274	30,309	24,987	23,925	28,275	25,501
495	- -	- -	- -	- -	750	1,818	1,032
6,152	8,448	11,375	4,088	3,000	10,805	11,200	11,200
456	892	1,818	1,712	733	183	388	12
8,646	8,802	9,982	11,508	10,621	10,080	10,198	10,332
5,465	4,376	7,543	17,076	11,678	12,290	11,303	11,843
341	337	362	334	334	334	334	280
3,840	3,846	3,817	4,027	3,770	5,868	3,768	3,768
50,633	53,070	63,171	69,054	55,123	64,235	67,284	63,968
25,238	26,369	28,274	30,309	24,987	23,925	28,275	25,501
495	- -	- -	- -	- -	750	1,818	1,032
6,152	8,448	11,375	4,088	3,000	10,805	11,200	11,200
422	892	1,818	1,712	733	183	388	12
31,340	30,831	32,961	28,298	27,994	28,413	28,505	28,557
6,142	4,852	5,142	3,769	3,584	4,691	5,261	5,562
69,789	71,393	79,570	68,176	60,296	68,767	75,447	71,864
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
16,640	15,176	15,048	16,302	15,048	15,048	15,048	15,048
—	—	—	—	—	—	—	—
28,658	26,841	28,072	32,280	28,679	28,580	28,543	28,374
6,128	6,996	8,139	5,286	5,674	5,678	6,539	7,920
51,426	49,013	51,259	53,868	49,401	49,306	50,130	51,342
2,75,019	2,80,017	3,11,312	2,96,961	2,55,464	2,87,731	3,10,728	3,04,838

(L.)

STAMP CHARGES.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
SUPERINTENDENT OF STAMPS OFFICE.					
Salary and Commission	27,269	21,434	21,434	21,434	21,434
Deputation Allowance	- -	- -	- -	- -	- -
Commission for authenticating Stamps	7,639	10,647	6,037	6,737	9,692
Establishment of the Superintendent's Office	14,794	13,795	13,670	13,670	13,670
Lithographic Press	4,615	3,615	4,728	4,182	4,052
Contingencies of ditto	7,999	8,779	16,224	10,006	9,318
Purchase of Stamp Paper	70,919	35,813	39,399	65,533	21,953
Pay of the Crews of Stamp Boats, Value of Stores supplied to the Stamp Boats, and Repairs of Boats	7,203	6,380	6,751	5,992	7,798
Total	1,40,441	1,00,466	1,08,245	1,27,557	87,920
SUB-TREASURER'S OFFICE.					
Salary or Commission to the Sub-Treasurer	5,481	5,315	5,546	5,388	4,879
Establishment under ditto	2,278	2,088	2,468	2,278	2,278
Contingencies	108	125	124	125	127
Total	7,869	7,529	8,138	7,792	7,285
Grand Total of the Superintendent's and Sub-Treasurer's Offices	1,48,310	1,07,995	1,16,384	1,35,349	95,206
Deduct Proportion of Charges for the N.W. Provinces	35,640	28,364	31,993	37,633	28,688
	1,12,670	79,631	84,391	97,716	66,518
VEND OF STAMPS IN CALCUTTA.					
Salary and Commission of Collector and Assistants	6,288	5,644	6,670	6,157	6,157
Deputation Allowance	362	- -	- -	543	1,949
Establishment, including Commission to Venders	15,416	14,018	14,401	14,883	14,524
Contingencies	1,698	695	563	652	626
Total	23,765	20,357	21,635	22,237	23,258
VEND OF STAMPS AT THE SUDDER BOARD.					
Commission to the Junior Secretary and Venders	3,442	3,422	2,161	1,002	875
VEND OF STAMPS IN THE MOFUSSIL.					
Commission to Collectors	68,481	42,238	36,391	28,376	27,718
Establishment, including Commission to Venders	52,887	50,356	56,053	50,524	52,043
Discount on wholesale Vends	- -	- -	- -	- -	- -
Contingencies	912	2,766	2,746	9,313	827
Total	1,25,724	98,784	97,352	89,216	81,464
BUILDINGS					
Repairs of the Presidency Office	- -	- -	- -	- -	- -

* Rs. 8,186 has been deducted for the N. W. Provinces, from the Sum of Rs. 24,559, for the Cost of

† Rs. 30,319 deducted from Rs. 90,469 on account of ditto ditto.

§ Rs. 3,688 deducted from Rs. 11,065 on account of ditto ditto.

‖ Under the Orders of Government, dated 13th September 1837, a Discount of 4 per Cent. is allowe

NOTE.—The Commission to Moonsiffs for Decisio

(L.)

STAMP CHARGES.

1834–35.	1835–36.	1036–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
13,509	13,598	8,125	7,375	7,250	6,779	7,500	7,312
- -	1,263	1,723	1,506	976	93	—	—
5,276	2,023	5,239	354	6	—	—	—
9,951	11,373	10,941	9,902	9,782	10,126	11,105	11,156
2,777	2,504	1,609	1,490	1,871	2,336	1,448	1,400
4,164	2,876	2,366	2,257	2,276	2,330	3,322	3,861
17,148	8,058	* 19,457	† 61,467	‡ 48,532	- -	- -	§ 8,181
4,043	1,514	2,485	1,553	1,496	1,287	1,523	980
56,870	43,212	51,947	85,906	72,192	22,954	24,899	32,892
3,278	3,378	3,396	3,082	3,030	3,135	3,135	3,056
1,458	1,503	1,511	1,371	1,348	1,393	1,391	1,356
81	72	93	70	112	183	148	123
4,818	4,954	5,000	4,524	4,491	4,712	4,674	4,536
61,689	48,166	56,948	90,431	76,683	27,666	29,574	37,429
—	—	—	—	—	—	—	—
61,689	48,166	56,948	90,431	76,683	27,666	29,574	37,429
6,022	6,110	7,800	7,200	7,200	6,406	10,800	10,800
459	1,422	- -	- -	- -	521	- -	111
14,883	14,686	17,013	15,842	15,054	15,616	15,988	17,065
950	1,479	896	1,325	908	839	1,449	1,388
22,316	23,698	25,709	24,368	23,163	23,383	28,237	29,364
98	—	—	—	—	—	—	—
18,331	19,320	12,912	9,954	9,109	9,480	11,409	11,502
53,635	53,434	53,071	49,468	47,922	49,266	52,697	56,080
- -	- -	- -	- -	- -	‖ 2,667	2,837	2,799
1,599	1,794	2,165	2,428	3,776	3,274	1,967	1,109
73,665	74,549	68,149	61,851	60,808	64,688	68,912	71,492
- -	1,384	- -	78	- -	93	—	—

watermarked Paper debited to Lower Provinces in the Receipts and Disbursements.

‡ Rs. 23,922 deducted from Rs. 71,767 on account of ditto ditto.

to wholesale Purchasers of Stamps, with Liberty to retail.

of Suits is entered in the Judicial Statement.

(M.)

SALT CHARGES.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Advances to the Manufacturers	20,73,125	19,87,157	22,88,626	29,68,159	28,79,133
Purchase of Salt	3,57,853	5,15,127	4,53,634	7,68,211	21,99,752
Total	24,30,978	25,02,285	27,42,260	37,36,371	50,78,885
SALKEAH GOLAHS.					
Salary of Superintendent	38,400	33,255	33,171	27,574	- -
Deputation Allowance of ditto	- -	- -	- -	902	3,062
Establishment of ditto	21,768	21,821	21,843	21,875	21,875
Charges for landing, storing, and delivering Salt, and other Contingencies	20,354	23,005	17,583	23,298	32,306
Total	80,522	78,082	72,598	73,650	57,244
Commissioner of Cuttack, Salary of	- -	- -	- -	*50,116	14,797
Deputation Allowance of	- -	- -	- -	- -	- -
Total	- -	- -	- -	50,116	14,797
AGENCIES.					
Agents and Assistants, Salaries of	1,37,208	74,566	95,298	1,45,739	1,11,087
Commission on Sale of Salt paid to Agents and Assistants	1,95,478	2,45,812	2,19,370	1,87,717	1,34,213
Deputation Allowance of	- -	- -	1,510	4,706	3,018
Establishment	3,68,533	3,37,272	3,36,188	3,48,675	3,36,685
Contingencies	1,15,666	1,15,197	1,31,822	2,21,343	1,42,303
Transportation Charges	1,88,434	1,44,172	1,82,343	2,01,336	2,03,435
Exportation Charges	2,86,518	1,14,470	2,32,111	1,55,379	2,19,217
Calary Rents	1,50,816	1,01,954	1,36,855	1,12,300	96,805
Calary Remissions	1,56,328	1,43,625	1,43,625	1,81,734	1,37,705
Moshaira Zemindaree	68,661	1,21,602	51,921	56,234	66,376
Total	16,67,647	13,98,673	15,31,047	16,15,168	14,50,852
CHOKIES.					
Salary of Superintendents	70,933	63,905	68,754	65,560	72,893
Attraffee Rowannah Fees to Superintendents	1,014	1,001	1,005	844	1,059
Deputation Allowance	- -	- -	- -	1,543	5,825
Establishment	1,85,415	1,77,752	1,76,328	1,76,638	1,78,255
Contingencies	8,599	9,559	9,741	9,382	8,963
Total	2,65,962	2,52,218	2,55,830	2,53,969	2,66,997
MISCELLANEOUS.					
Charges and Rewards on confiscated Salt	9,104	7,081	5,972	5,698	13,202
Dead Stock	2,151	2,001	4,019	11,429	2,666
Repairs of public Buildings	2,368	4,762	23,631	223	81,609
Rent of Canals and Ferries	- -	- -	- -	- -	- -
Refunded Charges and Fines repaid	263	- -	- -	2,136	5,210
Irrecoverable Advances written off	- -	- -	12,053	- -	12,659
Salt lost by Inundation	- -	- -	- -	- -	1,71,008
Bounty Money to Merchants	5,304	- -	- -	- -	8,47,596
Rice advanced to Molunghees in Time of Scarcity	16,449	995	—	—	—
Sundries	- -	114	280	1,193	9,573
Law Charges	- -	- -	2,165	—	—
Total	35,641	14,956	48,143	20,681	11,43,527
Convention with French Government	4,26,666	4,26,666	4,26,666	4,26,666	4,26,666
Convention with Danish Government	16,000	16,000	16,000	12,000	20,000
Total	4,42,666	4,42,666	4,42,666	4,38,666	4,46,666

* Arrears of previous Years included.

(M.)

SALT CHARGES.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co's Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
28,58,697	22,14,342	25,29,051	26,75,807	14,90,089	17,41,052	20,39,039	23,62,782
19,08,814	6,50,996	6,54,945	3,61,625	2,49,300	1,92,881	1,86,416	5,85,267
47,67,511	28,65,339	31,83,997	30,37,433	17,39,389	19,33,933	22,25,455	29,48,049
44,596	24,248	26,000	24,000	24,000	24,000	21,081	24,000
637	- -	- -	- -	- -	- -	564	267
21,875	20,972	21,811	20,117	20,110	20,023	21,649	37,231
51,021	54,433	36,910	41,983	34,832	29.934 }	36,732	25,674
Ground Rent 464	6,898	8,108	9,229	12,418	7,121 }		
1,18,595	1,06,552	92,829	95,329	91,360	81,079	80,028	87,173
16,685	12,428	13,069	12,000	10,768	11,666	11,666	11,666
1,051	—	—	—	—	—	—	—
17,736	12,428	13,069	12,000	10,768	11,666	11,666	11,666
1,34,929	2,14,668	1,70,426	1,59,034	2,35,018	1,89,949	2,00,799	1,73,910
99,392	5,413	14,783	4,135	11,762	36,978	27,944	30,584
1,210	6,443	11,168	10,302	5,744	1,112	8,541	10,974
3,49,650	3,43,609	3,42,695	3,26,687	2,94,305	2,72,383	2,66,974	2,75,340
1,17,098	1,75,183	1,85,780	1,58,925	1,76,194	1,69,751	1,97,437	1,51,059
2,75,878	1,54,606	1,93,667	1,88,624	1,45,683	1,54,494	2,09,746	3,03,946
3,26,987	2,50,394	1,96,638	1,90,157	1,17,364	1,12,426	1,35,017	1,83,828
1,88,955	1,20,475	1,00,304	1,53,942	74,314	85,496	1,58,832	1,37,044
1,31,567	1,28,366	1,28,366	1,28,366	1,28,366	1,28,541	1,28,541	1,28,541
77,513	97,322	44,153	85,774	1,53,737	72,049	66,047	71,835
17,03,185	14,96,484	13,87,986	14,05,950	13,42,491	12,23,185	13,99,883	14,67,065
71,943	71,188	65,123	48,424	64,425	47,429	37,349	49,503
1,284	—	—	—	—	—	—	—
2,684	3,972	405	- -	- -	1,025	6,874	—
1,77,349	1,76,726	1,88,581	1,64,234	1,73,888	1,88,371	1,88,831	1,87,153
11,289	8,466	7,688	7,907	7,636	15,300	19,402	20,044
2,64,552	2,60,354	2,61,799	2,20,567	2,45,949	2,52,127	2,52,458	2,56,701
22,433	11,912	9,731	9,558	5,648	4,646	8,412	17,422
2,666	3,804	- -	11,893	42,159	1,094	9,246	1,905
77,817	58,296	45,397	50,826	23,010	20,124	38,782	31,606
- -	825	170	208	1,751	800	180	360
18,812	- -	646	834	216	—	—	—
- -	- -	7,779	—	—	—	—	—
1,54,668	- -	- -	- -	- -	- -	33,938	3,684
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
5,999	3,914	† 10,527	3,095	3,881	41	4,121	86
—	—	—	—	—	—	—	—
2,82,398	78,753	74,253	76,417	76,668	26,708	94,683	55,066
4,26,666	4,26,666	4,26,666	4,26,666	4,26,666	4,36,666	4,46,666	4,46,666
16,000	12,000	20,000	12,000	20,000	16,000	12,000	20,000
4,42,666	4,38,666	4,46,666	4,38,666	4,46,666	4,52,666	4,58,666	4,66,666

† Includes Rs. 8,390, Compensation to Zemindars for Lands occupied by Salt Department.

(N.)

OPIUM CHARGES.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Advances to the Manufacturers—Behar and Benares	21,11,884	23,60,919	21,49,575	33,51,821	34,16,026
Purchase of Opium	- -	- -	549	- -	86,930
Total	21,11,884	23,60,919	21,50,125	33,51,821	35,02,956
Agent's Salaries	12,425	4,899	47,952	26,010	42,459
Deputy, Sub-Deputy Agents, and Assistants Salaries	- -	10,240	11,354	4,899	14,629
Agents, Deputy Agents, and Sub-Deputy Agent's Commission	1,70,046	38,400	2,55,554	1,61,928	1,35,804
Deputation Allowance	1,865	6,815	- -	6,741	7,963
Establishment	1,29,845	1,29,091	1,06,424	1,08,485	1,68,617
Poppy Leaves	15,824	19,246	35,652	44,428	27,690
Manufacturing, Godown and contingent Charges	61,368	77,569	1,75,241	3,47,493	2,22,882
Total	3,91,375	2,86,261	6,32,180	6,99,986	6,20,048
Malwa—Advances	10,82,271	4,17,431	—	—	—
Salaries of Agents	18,927	16,331	4,875	—	—
Establishment	23,711	17,346	16,959	—	—
Contingencies	49,222	11,315	2,292	—	—
Charges at Bombay	80,815	48,738	—	—	—
Differences of Exchange at Malwa	19,847	—	—	—	—
Profits to Native States, and Duties and Compensation for Loss of Duties to ditto, and Gratuities	5,51,941	1,76,851	*1,01,819	- -	†42,332
Total	18,26,737	6,88,014	1,25,947	- -	42,432
Charges and Rewards on confiscated Opium	4,332	6,082	2,767	4,622	3,279
Dead Stock	21,938	15,720	1,851	7,382	8,187
Repairs of Buildings	- -	4,122	810	- -	2,833
Fines refunded	- -	- -	- -	- -	- -
Value of Opium lost, stolen, or given away, and Loss on condemned Opium	7,600	279	320	- -	- -
Compensation to Merchants ‡	24,533	17,813	- -	- -	- -
Sundries	- -	- -	2,573	358	6,852
Total	58,405	44,019	8,323	12,363	21,152

*Rs. 98,661 are Payments to States for Profit of 1826-27, 1827-28, and 1828-29.

‡ For an Explanation of this Item

(O.)

MINT CHARGES.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Salary of the Mint Master at Calcutta and Superintendent of Government Machinery	24,763	21,434	21,434	21,434	45,424
Ditto of the Surgeon of the Mint	- -	- -	- -	- -	2,560
Deputation Allowance of the Acting Mint Master	1,186	—	—	—	—
Establishment of the Mint Office	64,416	60,978	98,133	1,04,728	1,07,314
Contingencies	30,322	37,374	43,134	35,216	29,521
Total	1,20,689	1,19,787	1,62,702	1,61,378	1,84,821

(N.)

OPIUM CHARGES.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
36,78,632	39,20,908	45,56,229	53,25,533	54,59,024	33,43,111	44,09,562	47,53,774
1,53,073	1,62,981	1,04,303	1,23,238	1,01,105	50,061	- -	3,298
38,31,705	40,83,890	46,60,533	54,48,772	55,60,129	33,93,172	44,09,562	47,57,073
1,06,294	94,804	1,00,241	97,757	90,588	83,490	87,850	82,170
33,344	41,059	65,384	1,08,096	2,48,005	57,496	51,618	74,617
1,23,459	20,013	51,303	2,18,033	1,84,728	1,72,621	1,78,273	43,221
3,395	795	905	1,386	799	1,659	7,064	7,035
2,21,070	2,14,544	2,62,751	2,61,070	1,42,123	3,02,618	2,67,915	2,74,761
33,856	40,331	34,997	57,398	62,730	51,649	74,012	33,490
3,24,355	2,83,664	3,66,636	3,48,948	3,43,195	2,80,540	3,62,487	4,38,514
8,45,777	7,00,212	8,82,220	10,92,692	10,72,172	9,50,075	10,29,222	9,53,811
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
975	3,144	848	1,510	6,906	7,532	3,208	2,867
8,265	41,120	43,714	49,361	3,000	24,156	5,632	—
1,333	1,652	719	7,152	18,792	70	944	1,970
- -	- -	- -	- -	403	- -	- -	150
1,724	224	374	427	380	525	10,949	380
- -	- -	- -	14,31,229	—	—	—	—
795	1,386	30	4,445	1,052	262	565	916
13,595	47,528	45,688	14,94,126	30,536	32,547	21,299	6,285

† Profits due to the Kotah State for the Years 1826-27, 1827-28, and 1828-29. vide Para. 30. of the Report.

(O.)

MINT CHARGES.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
30,081	34,854	39,010	36,000	34,320	33,832	33,808	33,808
1,280	1,267	1,254	1,352	1,200	1,200	1,200	1,200
—	—	—	—	—	—	—	—
1,10,456	1,13,267	1,15,933	1,07,982	1,12,834	1,10,288	1,03,525	1,04,222
40,411	40,695	58,893	55,337	65,013	52,855	54,718	52,743
1,82,230	1,90,085	2,15,091	2,00,672	2,13,367	1,98,177	1,93,252	1,91,974

(O.)—Mint Charges—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
Salary of the Assay Master, Deputy, and Assistants	29,866	40,533	42,666	39,525	33,228
Deputation Allowance	- -	- -	- -	- -	- -
Establishment	4,198	4,198	5,169	4,685	4,189
Contingencies	3,295	2,415	4,581	4,062	3,936
Total	37,360	47,147	52,417	48,273	41,355
Salary of the Secretary to the Mint Committee	3,840	3,840	3,840	3,241	- -
Establishment	1,280	1,280	1,280	3,968	5,888
Contingencies	- -	- -	- -	3,960	2,000
Total	5,120	5,120	5,120	11,170	7,888
Loss of Weight in converting Gold Bullion into Gold Coin	2,508	4,171	3,986	5,033	4,660
Loss of Weight in converting Silver Bullion into Silver Coin	46,461	23,942	23,053	24,438	35,459
Loss on the Sale of Copper Scissel	- -	- -	- -	25,331	10,120
Copper Scissel, &c. used as Alloy	- -	- -	- -	7,403	8,910
Stores in hand, charged by Order of the Honourable Court	- -	- -	- -	- -	- -
Interest at 5 per Cent. on the Balance standing on the general Books on account of the Charge for the Construction of the new Mint	- -	- -	- -	- -	- -
Manufacture of Weights	- -	- -	- -	- -	- -
Construction of the new Mint	1,78,550	1,46,509	66,242	40,917	40,932
Repairs	- -	- -	- -	- -	- -
Sundries	- -	- -	13,095	7,234	- -
Total	2,27,519	1,74,623	1,06,377	1,10,359	1,00,083
Grand Total	3,90,689	3,46,678	3,26,617	3,31,181	3,34,149
Mint at Benares	2,69,906	—	—	—	—
Mint at Saugor	25,694	28,726	33,187	32,490	38,784

* Before this Year the Copper was purchased in India,

(P.)

CUSTOMS CHARGES

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
CALCUTTA.					
	Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
Salary and Commission of Collectors, Deputy Collectors, and Assistants	1,35,654	1,33,934	99,392	1,09,339	1,14,583
Deputation Allowance	6,136	8,691	4,051	1,304	1,498
Establishment	1,53,173	1,53,580	1,46,221	1,52,284	1,48,002
Contingencies	17,120	13,589	14,979	11,569	12,105
Temporary Establishment	5,560	2,512	1,195	1,394	980
Total	3,17,646	3,12,307	2,65,839	2,75,893	2,77,171
MOFUSSIL.					
Salaries and Commission of Collectors, Deputy Collectors, and Assistants	60,688	60,489	64,495	62,488	62,213
Deputation Allowance	- -	- -	126	- -	70
Establishment	1,15,117	1,21,484	1,29,442	1,21,397	1,20,837
Contingencies	4,742	3,755	3,496	4,608	9,515
Total	1,80,549	1,85,729	1,97,560	1,88,494	1,92,637.

(O.)—Mint Charges—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
38,694	36,029	40,479	37,620	26,412	39,457	21,441	—
- -	- -	- -	- -	3,367	- -	4,152	14,790
4,723	4,674	5,117	4,788	4,221	6,520	4,186	2,656
2,612	2,994	3,960	2,612	5,639	1,498	2,340	2,492
46,030	43,698	49,556	45,020	39,641	47,475	32,120	19,939
- -	11,557	3,900	3,600	2,340	4,454	1,035	125
5,885	5,828	6,249	5,768	5,742	5,702	7,994	9,140
296	- -	- -	- -	- -	97	—	—
6,181	17,385	10,149	9,368	8,082	10,255	9,030	9,266
3,133	2,405	351	1,673	2,119	5,746	1,310	1,567
26,680	49,402	67,803	55,720	89,070	26,763	16,605	34,462
9,672	4,829	9,678	18,892	20,901	11,638	8,978	1,203
6,931	6,255	6,819	2,447	3,683	3,346	655	12,715
- -	* 31,125	23,518	2,77,595	2,89,802	4,52,210	1,92,547	1,23,145
- -	- -	- -	- -	- -	- -	1,42,325	1,42,325
2,073	3,014	13,131	3,995	5,399	4,450	4,246	1,863
21,333	26,666	38,400	3,000	2,405	1,067	- -	6,400
4,292	4,010	10,334	—	—	—	—	—
- -	4,880	- -	1,552	3,121	1,253	10,971	3,797
74,118	1,32,591	1,70,038	3,64,878	4,16,505	5,06,477	3,77,640	3,27,481
3,08,560	3,83,761	4,44,835	6,19,940	6,77,596	7,62,385	6,12,043	5,48,662
—	—	—	—	—	—	—	—
41,351	16,538	1,027	—	—	—	—	—

and charged under Contingencies in the General Department.

(P.)

CUSTOMS CHARGES.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s. Rs.	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*	*Co.'s. Rs.*
1,07,010	1,06,334	85,327	78,500	76,800	83,660	76,800	76,606
8,730	3,591	6,794	600	1,995	525	1,820	48
1,46,086	1,44,947	2,19,194	2,42,952	2,42,780	2,43,865	2,54,375	2,66,598
11,346	6,761	7,298	7,088	5,469	5,836	9,580	5,098
1,852	6,736	39,831	44,893	40,892	48,640	51,375	68,067
2,75,027	2,68,370	3,58,445	3,74,034	3,67,937	3,82,529	3,93,950	4,16,419
60,396	54,026	18,956	522	—	—	—	—
- -	206	- -	- -	- -	- -	347	—
1,17,649	1,20,058	14,856	3,786	3,552	5,512	7,878	6,912
8,440	6,898	1,090	91	105	62	166	18
1,86,486	1,81,190	34,633	4,400	3,657	5,574	8,392	6,930

(P)—Customs Charges—*continued.*

MISCELLANEOUS.	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Charges on Confiscation	- -	- -	- -	- -	685
Dead Stock	*1,05,179	631	1,139	- -	721
Repairs of Public Buildings	†- -	- -	171	9,346	4,739
Drawback on Duty	‡- -	- -	2,61,954	38,616	76,420
Customs Duty refunded § — Sundries	- -	- -	- -	- -	- -
Customs Duty refunded § — Imported Salt	- -	- -	- -	- -	- -
Value of Unclaimed and Confiscated Goods sold refunded and Batta	- -	398	516	- -	-
Fines refunded	- -	- -	- -	- -	- -
Sundries	- -	- -	- -	89	- -
Total	1,05,179	1,030	2,63,783	48,052	82,566

* Of this Sum Rupees 93,409. 10. 0 is the Value of Buildings situated in the old Fort, transferred from the Commercial to the Customs Department.

‡ In 1829–30 and 1830–31, the Drawbacks were deducted from the Receipts and the Excess only of Drawbacks over Receipts was debited.

(Q.)

MARINE CHARGES.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Marine Survey	20,784	53,832	29,229	13,731	25,656
Marine Surgeon	13,358	14,490	13,930	14,997	15,744
Surveyor of Shipping, &c.	19,840	19,306	12,501	10,240	23,342
Master Builder	2,933	2,933	3,466	3,200	3,200
State Boats	4,871	2,946	3,058	15,086	2,815
Marine Paymaster's and Naval Storekeeper's Salary	27,492	27,764	27,519	19,282	13,766
Marine Paymaster's Office Establishment	13,540	14,443	15,655	14,095	13,399
Muster Master of Marine Pensioners	1,280	1,280	1,280	1,280	853
Establishment for collecting Duty upon Dhonies	1,497	1,497	1,497	1,497	1,497
Naval Storekeeper's Office Establishment	14,316	14,790	14,768	17,088	15,277
Master Attendant's Department	67,142	65,646	66,244	71,539	61,870
Charges directly connected with the Pilotage of the River	4,17,239	4,25,406	4,34,254	4,16,170	4,17,602
Charges directly connected with the Port Dues and Duties	50,088	42,604	35,508	29,772	29,743
Wreck and Anchor Concern	6,841	- -	1,934	1,498	2,401
Semaphore Telegraph	5,836	28,195	16,788	30,217	27,690
Moyapore Magazine	2,639	2,666	2,788	2,609	2,597
Bark Research	1,943	—	—	—	—
Bark Freak	1,403	—	—	—	—
Ship Ernaad	39,628	36,119	41,536	8,313	—
Ship Amherst	- -	- -	- -	- -	- -
Brig Helen	742	—	—	—	—
Brig Eliza	- -	27	506	—	—
Brig Planet	- -	1,568	—	—	—
Brig Sophia	- -	- -	1,889	1,990	9,717
Brig Flora	- -	- -	13	566	—
Experiment Flat Boat	- -	- -	1,787	2,016	1,489
Yacht	- -	- -	3,629	- -	- -
Gun Boats at Bauloo Khall	1,244	—	—	—	—
Marine Registry Office	10,649	4,354	- -	1,233	1,027
Buildings and other dead Stock, &c.	4,27,598	36,119	- -	6,38,631	1,289
Repairs of public Buildings	3,357	1,581	4,605	9,706	31,629
Contingencies	19,270	29,712	17,404	5,080	3,663
Stores from London	1,25,077	63,662	- -	40,757	- -
Stores issued by the Naval Storekeeper	25,182	75,575	1,65,749	1,07,159	2,66,081
Chain Moorings at Diamond Harbour	10,422	8,181	8,125	9,290	8,822
Master Attendant in Cuttack and Port Dues at Chittagong	289	7,501	7,168	6,668	6,909
Arracan	- -	- -	- -	524	1,175
Tenasserim Provinces	- -	- -	- -	- -	- -
Advances to the Master Builder	92,401	2,61,883	1,15,454	26,432	—
Advances to Howrah Dock Company	- -	- -	- -	- -	80,373
Total	14,28,914	12,44,092	10,48,297	15,20,679	10,69,636

* Transferred from this Year to

(P.)—Customs Charges—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
3,732	2,991	7,716	743	651	341	590	52
113	639	2,000	- -	7,325	115	2,461	17,306
16,322	1,016	5,088	1,515	1,618	1,147	8,836	234
3,24,635	4,16,426	2,35,961	89,797	85,527	89,064	1,23,853	1,45,270
2,891	16,840	62,559	5,137	18,673	12,634	14,767	12,723
- -	1,581	10,067	5,191	5,671	10,574	11,898	5,822
- -	3,382	- -	- -	760	- -	1,489	7
- -	- -	28	—	—	—	—	—
‖ 12,892	1,218	- -	- -	- -	- -	100	—
3,60,587	4,44,096	3,23,421	1,02,386	1,20,227	1,13,878	1,63,997	1,81,418

† In 1829–30 and 1830–31, the Repairs were included in Contingencies.
§ From 1829–30 to 1833–34, Customs Duties refunded were deducted from Customs received, the *net* Receipts only being credited.
‖ Remuneration to Mr. Trevelyan for his Report on Inland Customs.

(Q.)

MARINE CHARGES.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
27,464	22,120	38,673	62,012	66,890	70,216	70,364	27,330
16,640	13,612	14,558	14,024	13,507	13,899	13,884	13,031
14,464	15,204	13,794	16,666	5,400	4,800	7,386	17,510
3,200	3,167	2,047	—	—	—	—	—
4,037	2,952	13,270	3,086	4,067	6,843	7,956	5,451
28,210	28,303	32,431	28,512	29,205	26,340	26,905	19,929
13,494	12,955	12,916	13,599	12,718	12,540	12,876	12,285
—	—	—	—	—	—	—	—
1,497	1,484	- -	1,467	1,467	903	620	620
14,914	14,545	15,001	14,466	14,052	14,246	13,694	13,843
66,158	73,137	62,272	59,438	60,587	68,788	59,734	55,736
4,21,912	4,65,163	4,92,273	5,30,744	6,39,292	4,93,937	5,24,311	5,24,638
30,104	31,986	32,997	34,023	34,603	42,689	69,451	89,106
2,410	5,655	10,765	8,212	7,404	11,831	11,521	8,830
24,370	25,441	18,922	16,817	16,295	16,045	14,258	17,530
2,396	* 2,261	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
- -	- -	- -	4,226	55,563	43,783	40,746	27,020
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1,351	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
7,335	—	—	—	—	—	—	—
- -	- -	- -	- -	- -	- -	- -	547
—	—	—	—	—	—	—	—
932	794	1,155	738	708	517	849	641
592	45,767	95,062	1,87,429	10,386	2,25,172	1,49,664	1,32,403
44,695	934	6,761	319	809	5,000	2,852	9,608
4,032	13,400	10,225	10,495	15,400	16,199	8,995	8,632
- -	- -	1,25,214	—	—	—	—	—
3,43,647	- -	- -	- -	- -	3,47,864	5,90,477	2,37,761
9,975	3,575	3,442	6,091	2,871	2,702	3,538	2,970
6,633	8,262	6,964	9,800	7,026	6,571	18,873	6,032
24,781	1,44,209	19,746	49,653	32,592	44,686	41,345	63,150
- -	63,745	32,126	41,614	39,727	42,601	41,372	45,583
—	—	—	—	—	—	—	—
1,39,218	- -	- -	- -	- -	- -	- -	50,000
12,54,474	9,98,682	10,60,625	11,13,439	10,70,583	15,18,181	17,31,681	13,90,197

the head of General Department.

(Q.)—Marine Charges—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
STEAM NAVIGATION.	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*
Charges General	- -	- -	- -	8,520	65,116
External	2,26,991	2,04,496	2,32,689	1,48,333	1,29,108
Internal	38,117	18,970	38,988	11,561	12,466
Advances	- -	- -	- -	2,33,500	—
Total	2,65,109	2,23,466	2,71,677	4,01,916	2,06,691

(R.)

ACCOUNTANT'S OFFICE

		1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
SALARY.		*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*
Judicial and Revenue		34,880	38,772	36,891	25,720	15,978
Salt		3,213	1,644	6,328	3,870	3,455
Opium		1,606	822	3,164	1,935	1,727
Marine		1,606	822	3,164	1,935	1,727
Total		41,307	42,060	49,548	33,461	22,889
DEPUTATION ALLOWANCE.						
Judicial and Revenue		- -	- -	2,891	- -	504
Salt		- -	637	177	- -	66
Opium		- -	318	88	- -	33
Marine		- -	318	88	- -	33
Total		- -	1,275	3,246	- -	637
ESTABLISHMENT.						
Judicial and Revenue, including Customs and Post Office.	English Office	38,989	38,844	40,986	39,704	40,891
	Karkoon Dufter and Sudder Canoongoe Dufter	12,684	10,702	14,899	14,119	14,270
	Jumma Khurch Dufter	4,974	5,149	8,115	7,667	5,202
		56,649	54,696	64,001	61,490	60,364
Salt		5,358	5,862	7,451	6,698	6,698
Opium		2,679	2,931	3,725	3,349	3,349
Marine		4,143	3,438	4,104	3,788	3,473
Total		68,827	66,929	79,284	75,327	73,885
CONTINGENCIES.						
Judicial and Revenue	Section Writing	1,402	2,790	2,246	963	3,086
	Contingencies	2,673	5,890	5,893	3,238	3,575
		4,076	8,681	8,139	4,201	6,662
Salt	Section Writing	656	472	- -	527	489
	Contingencies	411	655	268	291	282
		1,068	1,127	268	819	771
Opium	Section Writing	166	- -	326	127	- -
	Contingencies	250	- -	157	222	183
		416	Included in Salt.	483	349	183
Marine	Section Writing	- -	- -	93	- -	- -
	Contingencies	138	344	538	353	510
		138	344	632	353	510
Total		5,699	10,153	9,523	5,724	8,128
Grand Total		1,15,833	1,20,419	1,41,603	1,14,513	1,05,539

(Q.)—Marine Charges—*continued.*

1834–35.	1834–35.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co's. Rs.	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*
94,477	19,800	1,09,387	1,37,919	2,23,545	1,82,207	2,46,854	5,82,249
1,83,156	1,98,601	1,20,092	1,14,488	1,01,055	1,24,075	90,096	1,40,611
47,142	1,66,509	1,51,028	1,42,644	1,59,212	2,18,555	1,82,160	2,16,999
—	—	—	—	—	—	—	—
3,24,776	3,84,910	3,80,509	3,95,052	4,83,813	5,24,838	5,19,111	9,39,860

(R.)

ACCOUNTANT'S OFFICE.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co's. Rs.	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*
14,863	23,490	25,187	23,250	23,250	23,125	22,062	23,844
2,229	3,523	3,778	3,487	3,487	3,468	3,309	3,576
1,114	1,761	1,889	1,743	1,743	1,734	1,654	1,788
1,114	1,761	1,889	1,743	1,743	1,734	1,654	1,788
19,322	30,537	32,743	30,225	30,225	30,062	28,681	30,998
1,425	- -	218	27	- -	176	158	385
213	- -	32	4	- -	26	23	57
106	- -	16	2	- -	13	11	28
106	- -	16	2	- -	13	11	28
1,852	- -	284	36	- -	229	206	501
44,581	52,992	59,943	57,533	56,643	55,853	54,611	53,125
7,574	—	—	—	—	—	—	—
954	—	—	—	—	—	—	—
53,110	52,992	59,943	57,533	56,643	55,853	54,611	53,125
6,698	6,687	7,627	6,877	8,871	8,870	8,715	8,866
3,349	3,343	3,738	3,518	4,435	4,435	4,357	4,433
4,104	3,640	3,416	3,776	3,486	3,285	3,432	3,432
67,263	66,665	74,726	71,706	73,436	72,444	71,117	69,856
1,021	937	99	285	1,706	440	1,390	1,671
8,870	3,126	2,092	2,128	2,524	1,838	4,253	4,665
9,892	4,064	2,192	2,413	4,231	2,278	5,643	6,337
412	457	371	370	390	379	- -	372
295	278	259	1,028	498	520	653	455
707	736	631	1,399	889	900	653	827
320	113	100	- -	108	160	94	117
147	139	205	312	151	180	225	185
468 Malwah Opium Accounts 1,339	252	305	312	260	340	319	303
- -	- -	37	- -	- -	- -	23	41
653	275	142	72	78	117	131	194
653	275	179	72	78	117	154	235
13,121	5,328	3,309	4,197	5,459	3,636	6,771	7,703
1,01,559	1,02,531	1,11,064	1,06,165	1,09,121	1,06,373	1,06,776	1,09,059

R (*a*.)

ACCOUNTANTS OFFICE.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
JUDICIAL DEPARTMENT.					
Salaries	5,813	6,462	6,148	4,286	2,663
Deputation Allowance	- -	- -	481	- -	84
Establishment	7,327	7,332	8,183	7,895	7,682
Contingencies	679	1,446	1,356	700	1,110
Total	13,819	15,240	16,168	12,881	11,539
REVENUE DEPARTMENT.					
Salaries	29,067	32,310	30,743	21,434	13,315
Deputation Allowance	- -	- -	2,410	- -	420
Establishment	49,320	47,363	55,817	53,595	52,681
Contingencies	3,397	7,235	6,783	3,501	5,552
Total	81,784	86,908	95,753	78,530	71,968
SALT DEPARTMENT.					
Salaries	3,213	1,644	6,328	3,870	3,455
Deputation Allowance	- -	637	177	- -	66
Establishment	5,358	5,862	7,451	6,698	6,698
Contingencies	1,068	1,127	268	819	771
Total	9,639	9,270	14,224	11,387	10,990
OPIUM DEPARTMENT.					
Salaries	1,606	822	3,164	1,935	1,727
Deputation Allowance	- -	318	88	- -	33
Establishment	2,679	2,931	3,725	3,349	3,349
Contingencies	416	- -	483	349	183
Total	4,701	4,071	7,460	5,633	5,292
MARINE DEPARTMENT.					
Salaries	1,606	822	3,164	1,935	1,727
Deputation Allowance	- -	318	88	- -	33
Establishment	4,140	3,438	4,104	3,788	3,473
Contingencies	138	344	632	353	510
Total	5,884	4,922	7,988	6,076	5,743
Grand Total	1,15,827	1,20,411	1,41,593	1,14,507	1,05,532

S.

CIVIL AUDITOR'S OFFICE

	1829–30	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Civil Auditor, Deputy and Assistant's Salary	22,488	4,490	83,043	36,744	32,397
Deputation	- -	5,715	1,024	735	2,987
Establishment	21,422	26,245	30,755	40,837	42,026
Section Writing	13,165	2,549	4,534	4,296	3,694
Temporary Establishment	- -	12,599	14,632	- -	- -
Contingencies	1,838	1,262	2,182	1,562	1,476
Total	58,914	52,863	1,36,173	84,176	82,583

R (*a.*)

ACCOUNTANT'S OFFICE.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
2,477	3,915	4,197	3,875	3,875	3,854	3,677	3,974
237	- -	36	4	- -	29	26	64
7,589	8,832	9,990	9,588	9,440	9,308	9,101	8,854
1,648	677	365	402	705	379	940	1,056
11,951	13,424	14,588	13,869	14,020	13,570	13,744	13,948
12,386	19,575	20,990	19,375	19,375	19,271	18,385	19,870
1,188	- -	182	23	- -	147	132	321
45,520	44,160	49,953	47,945	47,203	46,545	45,510	44,271
8,244	3,387	1,827	2,011	3,526	1,899	4,703	5,281
67,338	67,122	72,952	69,354	70,104	67,862	68,730	69,743
2,229	3,523	3,778	3,487	3,487	3,468	3,309	3,576
213	- -	32	4	- -	26	23	57
6,698	6,687	7,627	6,877	8,871	8,870	8,715	8,866
707	736	631	1,399	889	900	653	827
9,847	10,946	12,068	11,767	13,247	13,264	12,700	13,326
1,114	1,761	1,889	1,743	1,743	1,734	1,654	1,788
106	- -	16	2	- -	13	11	28
3,349	3,343	3,738	3,518	4,435	4,435	4,357	4,433
1,867	252	305	312	260	340	319	303
6,436	5,356	5,948	5,575	6,438	6,522	6,341	6,552
1;114	1,761	1,889	1,743	1,743	1,734	1,654	1,788
106	- -	16	2	- -	13	11	28
4,104	3,640	3,416	3,776	3,486	3,285	3,432	3,432
653	275	179	72	78	117	154	235
5,977	5,676	5,500	5,593	5,307	5,149	5,251	5,483
1,01,549	1,02,524	1,11,056	1,06,158	1,09,116	1,06,367	1,06,766	1,09,052

S.

CIVIL AUDITOR'S OFFICE.

1834–35.	1838–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
36,744	36,865	43,974	40,591	33,826	47,357	40,591	40,591
357	- -	- -	355	720	—	—	—
42,426	32,960	35,179	33,694	33,566	33,556	33,484	33,444
2,782	4,386	3,418	3,770	2,597	3,658	3,575	3,507
-	109	1,429	258	61	- -	389	6,359
1,354	1,269	888	874	948	934	1,489	1,106
83,664	75,592	84,890	79,545	71,719	85,507	79,529	85,009

(S.)—Civil Auditor's Office—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
PROVINCIAL BATTALIONS, &c.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Provincial Battalions	6,44,856	3,68,496	1,85,413	42,148	581
Commandant of Patna Burkundauz Guard, including Allowance for Repairs of Arms and Establishment					
Calcutta Native Militia	1,33,203	1,16,685	1,08,798	1,03,240	1,06,282
Total	7,78,060	4,85,182	2,94,211	1,45,389	1,06,864
Deduct a Portion of the Expenses of the Calcutta Militia on account of Guards supplied to Offices in Calcutta not included in these Statements	44,401	38,895	36,266	34,413	35,427
	7,33,659	4,46,287	2,57,945	1,10,976	71,437

(T.)

PRESIDENCY OFFICES, No. 1.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
CHIEF SECRETARY'S OFFICE.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Salary	58,666	53,777	63,555	58,666	1,734
Establishment	5,862	6,278	5,457	5,636	5,529
Contingencies	949	1,172	864	827	1,061
Tour Charges				255	—
Total	65,478	61,228	69,876	65,385	8,326
GENERAL DEPARTMENT.					
Salary	40,000	39,580	59,408	40,044	66,001
Deputation Allowance		1,054	3,768	1,361	3,033
Establishment	38,355	34,049	47,070	46,769	45,431
Section Writing	13,525	13,120	13,964	14,701	17,041
Contingencies	3,996	2,377	2,681	2,427	2,684
Tour Establishment and Contingencies	112	9,917	28,475	4,439	—
Total	95,989	1,00,100	1,55,368	1,09,743	1,34,193
FINANCIAL DEPARTMENT.					
Secretary and Deputy Secretary's Salary	64,584	45,688	—	—	—
Deputation Allowance		409	—	—	—
Establishment	40,436	32,911	—	—	—
Section Writing	16,968	17,231	—	—	—
Contingencies	—	—	—	—	—
Tour Contingencies	463	1,411	—	—	—
Total	1,22,453	97,651	—	—	—
SECRET AND POLITICAL DEPARTMENT.					
Secretary, Deputy Secretary, and Assistant's Salary	27,200	17,377	26,046	29,701	75,004
Deputation Allowance		1,864			
Establishment	54,867	50,497	60,767	55,577	73,355
Section Writing	30,689	28,532	21,402	27,958	31,433
Contingencies	1,454	2,441	3,070	3,212	9,100
Tour Establishment and Contingencies	562	4,770	4,910	22,900	4,276
Total	1,14,774	1,05,484	1,16,197	1,39,350	1,93,169

(S.)—Civil Auditor's Office—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
145	71	—	—	—	—	—	—
- -	- -	9,046	4,554	4,553	6,552	3,654	6,321
1,05,477	1,31,530	1,17,246	1,11,632	1,14,489	1,09,438	99,807	99,085
1,05,622	1,31,601	1,26,293	1,16,187	1,19,043	1,15,990	1,03,462	1,05,406
35,159	43,843	37,082	37,210	38,163	36,479	33,269	33,028
70,463	87,758	89,211	78,977	80,880	79,511	70,193	72,378

(T.)

PRESIDENCY OFFICES, No. 1.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
—	—	—	—	—	—	—	—
5,342	4,269	4,578	1,090	154	—	—	—
824	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
6,167	4,269	4,578	1,090	154	—	—	—
54,921	52,759	1,07,150	70,250	73,026	65,428	56,200	61,754
2,729	3,708	580	400	547	4,400	—	—
54,336	56,914	61,127	59,083	60,813	61,232	65,760	66,517
22,524	28,965	31,897	37,982	39,319	38,531	33,200	33,451
3,555	2,038	3,788	2,519	2,809	2,303	1,961	3,273
—	—	—	—	—	—	—	—
1,38,067	1,44,387	2,04,544	1,70,235	1,76,516	1,71,896	1,57,123	1,64,996
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
79,883	72,505	86,900	66,882	49,053	63,456	60,200	58,501
- -	- -	- -	2,437	20	- -	2,629	—
68,697	75,924	80,892	66,943	58,237	67,840	93,023	92,314
39,330	39,209	44,573	60,632	47,037	44,123	73,260	66,552
8,568	5,827	6,634	3,652	4,897	6,935	10,032	7,830
—	—	—	—	—	—	—	—
1,96,480	1,93,466	2,19,000	2,00,547	1,59,246	1,82,354	2,39,145	2,25,198

(T.) Presidency Offices, No. 1.—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
PERSIAN DEPARTMENT.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Secretary, Deputy Secretary, and Assistants Salary	60,941	27,100	—	—	—
Deputation Allowance.	—	—	—	—	—
Establishment	25,274	13,014	—	—	—
Contingencies	3,115	2,270	—	—	—
Tour Contingencies	853	—	—	—	—
Total	90,184	42,385	—	—	—
REVENUE AND JUDICIAL DEPARTMENTS.					
Secretary and Deputy Secretary's Salary	56,086	56,650	85,429	78,353	71,650
Deputation Allowance	-	-	-	2,335	-
Establishment	41,702	42,230	71,488	63,167	61,801
Section Writing	49,257	49,512	50,387	52,254	47,957
Contingencies	6,401	5,742	6,959	5,741	7,927
Tour Establishment and Contingencies	-	8,804	14,479	23,229	—
Total	1,53,447	1,62,939	2,28,744	2,25,081	1,89,338
MILITARY DEPARTMENT.					
Secretary, Deputy Secretary, and Assistants Salary, including Military Pay and Allowances	70,165	67,729	76,225	70,849	74,756
Deputation Allowance	781	-	-	-	447
Establishment	64,693	57,851	68,020	62,856	63,698
Section Writing	25,787	17,688	17,405	23,720	16,770
Contingencies	2,094	2,270	2,401	2,962	2,688
Tour Contingencies	1,370	-	-	-	-
Total	1,64,893	1,45,539	1,64,052	1,60,389	1,58,360
LEGISLATIVE DEPARTMENT.					
Salary	—	—	—	—	—
Deputation Allowance	—	—	—	—	—
Establishment	-	-	-	-	-
Section Writing	-	-	-	-	-
Contingencies	-	-	-	-	-
Translation Department	-	-	-	-	-
Total	-	-	-	-	-
Contingencies and Cost of Printing and Binding Acts	-	-	-	-	-
Law Commission, including Salaries of Members and Secretary, Establishment, and Contingencies	-	-	-	-	-

(U.)

PRESIDENCY OFFICES, No. 2.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
TRANSLATING THE REGULATIONS.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Salary and Establishment of Persian Translator	8,601	3,972	—	—	—
Ditto and ditto of Bengalee ditto	5,120	2,133	—	—	—
Establishment in the Sudder Dewanny Adawlut for translating the Regulations	-	1,493	2,560	2,560	2,560
Total	13,721	7,598	2,560	2,560	2,560
Cost and Charges for Printing and Binding Regulations in the Oriental Languages	26,332	28,709	12,288	21,603	12,197
Cost of Regulations, Statutes, and Charters received from England	-	-	1,109	-	3,436
Total	26,332	28,709	13,397	21,603	15,634

(T.) Presidency Offices, No. 1.—*continued,*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
56,851	53,372	58,499	54,000	54,000	54,725	54,000	54,000
- -	- -	2,109	7,166	8,010	5,853	—	—
61,318	53,915	56,442	50,392	61,178	49,098	48,744	66,198
48,736	55,370	74,549	71,980	75,933	92,443	82,500	58,930
7,118	4,225	6,515	4,837	6,075	4,203	3,497	5,204
—	—	—	—	—	—	—	—
1,74,025	1,66,883	1,98,118	1,88,377	2,05,198	2,06,325	1,88,743	1,84,333
67,601	72,074	78,740	72,284	85,848	52,161	61,547	57,389
6,933	- -	- -	2,677	5,884	- -	8,381	1,000
61,974	63,106	67,351	54,414	48,511	51,840	60,605	61,142
22,736	24,468	35,824	48,483	50,279	53,263	47,838	49,003
3,380	2,253	2,367	2,717	3,121	3,756	2,805	3,164
—	—	—	—	—	—	—	—
1,62,626	1,61,903	1,84,283	1,80,577	1,93,645	1,61,022	1,81,178	1,71,699
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
- -	12,728	18,258	16,681	17,914	20,464	26,314	27,284
- -	9,911	21,913	28,692	35,091	37,515	29,535	24,869
- -	1,299	3,233	- -	2,512	2,442	2,189	2,404
- -	- -	- -	- -	- -	4,650	18,600	18,600
- -	23,940	43,405	45,643	55,517	65,072	76,638	73,158
- -	5,333	600	8,625	12,315	2,783	5,568	10,778
- -	1,76,290	2,00,938	2,20,209	2,10,035	2,55,358	2,50,773	2,51,216

(U.)

PRESIDENCY OFFICES, No. 2.

1834–35.	1835–36.	1836–37	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
2,560	2,534	2,675	2,382	2,382	1,456	—	—
2,560	2,534	2,675	2,382	2,382	1,456	—	—
5,921	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
5,921	—	—	—	—	—	—	—

(V.)

PRESIDENCY OFFICES, No. 3.

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
ACCOUNTANT GENERAL'S OFFICE.					
Accountant General, Deputy, and Assistant's Salary	*Co.'s Rs.* 61,852	*Co.'s Rs.* 61,137	*Co.'s Rs.* 72,016	*Co.'s Rs.* 74,100	*Co.'s Rs.* 73,385
Deputation Allowance	- -	- -	- -	- -	839
Establishment	51,811	48,198	62,868	58,783	58,779
Section Writing	2,687	1,120	1,361	1,356	1,759
Extra Establishment	3,328	4,275	986	768	1,018
Contingencies	1,590	2,501	1,279	1,843	1,600
Establishment under the Accountant General for the Compilation of Durbar Accounts and Accounts of Expenditure during the Affghan War, including Contingencies	- -	- -	- -	- -	- -
Total	1,21,269	1,17,233	1,38,512	1,36,851	1,37,384
GENERAL TREASURY.					
Sub-Treasurer and Assistant's Salary	40,911	41,482	43,688	46,973	42,045
Deputation Allowance	1,794	1,213	1,496	115	762
Establishment	44,390	42,595	46,162	44,390	44,390
Section Writing	- -	- -	- -	- -	- -
Extra Establishment	1,232	1,456	1,463	1,472	1,594
Contingencies	1,377	2,012	1,813	2,548	3,200
Total	89,705	88,759	94,623	95,499	91,993

(W.)

RECEIPTS IN THE JUDICIAL, REVENUE, STAMPS, SALT,

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
JUDICIAL.					
Ordinary Receipts	*Co.'s Rs.* 2,47,669	*Co.'s Rs.* 2,10,036	*Co.'s Rs.* 2,52,289	*Co.'s Rs.* 4,54,420	*Co.'s Rs.* 2,52,637
Refunds	36,649	55,300	46,126	1,41,258	2,22,251
Police	76,290	68,175	77,382	68,833	68,328
Total	3,60,608	3,33,511	3,75,797	6,64,511	5,43,216
REVENUE.					
Land Revenue	3,20,82,157	3,17,74,779	3,04,52,774	3,12,93,161	3,01,25,067
Miscellaneous	3,86,587	8,14,800	10,90,407	13,64,545	16,03,028
Refunds	58,230	92,904	72,232	93,884	91,234
Sayer	7,39,375	7,58,779	5,82,165	5,69,531	5,29,236
Abkaree	22,89,656	22,29,907	21,45,351	20,03,755	17,15,239
Total	3,55,56,005	3,56,71,169	3,43,42,929	3,53,24,876	3,40,63,804
STAMPS.					
Sale of Stamps	22,13,135	19,94,514	19,01,248	19,39,012	20,75,245
Refunds	965	176	47	- -	- -
Total	22,14,100	19,94,690	19,01,295	19,39,012	20,75,245
SALT.					
Sale of Salt	1,72,57,130	2,11,96,484	2,02,29,294	1,81,93,174	1,81,20,117
Miscellaneous	62,360	66,359	47,632	49,703	96,298
Refunds	58,293	78,542	19,361	23,533	18,792
Total	1,73,77,783	2,13,41,385	2,02,96,287	1,82,66,410	1,82,35,207

(V.)

PRESIDENCY OFFICES, No. 3.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
67,110	45,144	47,450	43,800	43,800	43,291	41,521	43,800
2,736	- -	- -	2,040	3,600	2,375	1,006	—
59,328	62,339	66,939	62,452	65,931	65,759	70,032	74,283
1,366	1,660	965	234	1,153	2,247	5,128	3,090
1,152	1,136	2,305	3,912	1,112	1,112	1,226	678
1,394	2,357	1,413	2,412	2,440	3,450	5,419	4,026
- -	4,767	4,483	4,176	4,390	4,138	5,420	8,489
1,33,087	1,17,406	1,23,556	1,19,028	1,22,429	1,22,374	1,29,756	1,34,367
38,972	38,578	41,366	38,184	38,184	38,184	38,184	38,184
- -	- -	- -	- -	- -	- -	- -	2,382
44,384	44,348	47,681	43,137	43,910	43,417	43,371	41,999
- -	- -	- -	- -	520	—	—	—
1,349	1,226	159	146	578	434	477	897
3,044	3,829	4,318	3,465	5,047	3,458	6,424	5,174
87,751	87,982	93,525	84,932	88,240	85,495	88,457	88,637

(W.)

OPIUM, MINT, CUSTOMS, AND MARINE DEPARTMENTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
3,89,761	2,48,291	2,67,721	2,55,867	2,60,491	3,11,167	3,20,899	3,36,467
91,351	1,05,481	1,65,757	99,689	1,11,326	66,461	85,456	73,912
65,648	68,331	66,385	91,385	71,802	66,742	77,667	67,667
5,46,760	4,22,103	4,99,863	4,46,941	4,43,619	4,44,370	4,84,022	4,78,046
3,10,44,655	3,17,74,236	3,32,53,431	3,40,51,347	3,47,17,330	3,37,65,162	3,50,18,111	3,77,44,115
12,88,666	11,14,533	11,45,980	9,08,609	8,96,528	7,18,931	6,48,364	6,02,696
1,03,432	1,76,381	1,13,378	1,24,714	98,847	79,037	69,148	84,694
6,77,707	7,03,108	8,17,685	7,26,597	7,24,156	6,25,783	4,48,969	4,53,750
16,60,129	17,92,777	17,31,720	16,95,090	17,19,568	18,28,828	20,43,576	21,70,784
3,47,74,589	3,55,61,035	3,70,62,194	3,75,06,357	3,81,56,429	3,70,17,741	3,82,28,168	4,10,56,039
19,79,855	20,15,527	18,89,271	19,75,924	19,19,167	20,99,840	21,79,531	23,51,112
- -	- -	- -	- -	- -	194	—	—
19,79,855	20,15,527	18,89,271	19,75,924	19,19,167	21,00,034	21,79,531	23,51,112
1,79,46,171	1,76,60,395	1,50,03,859	1,73,03,849	2,15,90,373	1,88,62,179	1,92,36,567	1,92,51,091
1,01,353	1,58,703	42,586	41,669	39,138	61,776	56,716	53,013
1,26,786	57,643	72,903	33,389	39,510	35,833	26,823	25,120
1,81,74,310	1,78,76,741	1,51,19,348	1,73,78,907	2,16,69,021	1,89,59,788	1,93,20,106	1,93,29,224

(W.)—Receipts in the Judicial, Revenue, Stamps, Salt,

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
OPIUM.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Sale of Opium	1,62,72,294	1,34,53,834	1,30,70,678	1,22,79,297	1,36,69,488
Miscellaneous	7,201	3,552	2,850	3,503	9,051
Refunds	1,373	431	14,255	70,762	2,73,707
Total	1,62,80,868	1,34,57,817	1,30,87,783	1,23,53,562	1,39,52,246
MINT.					
Calcutta Mint	2,08,978	3,73,942	4,14,720	2,72,335	4,77,264
Benares Mint	55,619	—	—	—	—
Saugor Mint	30,096	33,743	40,057	45,485	56,722
Total	2,94,693	4,07,685	4,54,777	3,17,820	5,33,986
CUSTOMS.					
Calcutta Customs and Town Duties	12,65,723	11,93,065	11,68,984	9,32,959	8,56,187
Mofussil Customs and Town Duties	12,25,054	13,13,350	12,27,848	11,03,349	11,38,588
Transit Duties and Duty levied on Company's Investment	3,97,705	4,15,744	3,04,084	3,50,127	4,34,876
Miscellaneous	64,729	51,780	50,033	56,288	37,864
Refunds	- -	- -	1,128	91	750
Total	29,53,211	29,73,939	27,52,077	24,42,814	24,68,265
MARINE.					
General Marine	2,81,046	2,93,970	2,50,559	6,20,224	3,61,053
Steam Navigation	6,366	42,622	26,720	33,258	57,978
Total	2,87,412	3,36,592	2,77,279	6,53,482	4,19,031
Grand Total	7,53,24,680	7,65,16,788	7,34,88,224	7,19,62,487	7,22,91,000

(X.)

CHARGES IN THE JUDICIAL, REVENUE, STAMPS, SALT, OPIUM,

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
JUDICIAL.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Sudder Dewannee and Nizamut Adawlut	4,77,388	4,51,633	4,76,674	4,07,650	3,46,641
Accountant's Office	13,819	15,240	16,168	12,881	11,539
Provincial Courts of Appeal	4,45,549	5,36,691	4,78,880	4,46,231	3,54,633
Commissioners of Circuit	1,98,031	2,98,203	3,68,978	3,37,999	3,15,199
Zilla and City Courts	24,12,216	33,40,554	38,40,249	37,47,120	36,32,593
Superintendent of Police	8,588	1,422	829	352	- -
Police	6,68,603	7,28,162	10,17,858	8,25,123	8,00,575
Miscellaneous	76,330	89,097	51,359	2,34,639	91,916
Total	43,00,524	54,61,002	62,50,995	60,11,995	55,53,096
REVENUE.					
Sudder Board of Revenue	3,32,095	2,69,012	3,79,049	2,51,867	2,29,634
Accountant's Office	81,784	86,908	95,753	78,530	71,968
Establishment and Contingencies of the Board of Commissioners for Behar and Benares	8,041	—	—	—	—
Presidency and Bengal Mofussil Committees of Records	4,207	256	- -	- -	- -
Special Commissioners under Regulation III. of 1828	1,29,297	1,58,430	1,82,052	1,69,659	1,65,353
Commissioners of Revenue	1,98,031	2,98,203	3,59,152	3,25,948	3,10,556
Collectors of Revenue and their Subordinates, and Special Deputy Collectors	12,25,586	14,58,813	16,07,140	18,72,254	14,93,249
Miscellaneous	1,44,994	7,16,724	3,46,618	4,03,883	5,98,352
Sayer	1,61,198	2,88,193	1,76,850	1,85,338	1,28,634
Abkaree	2,30,649	2,13,616	2,18,843	1,87,278	1,50,834
Total	25,15,882	34,90,155	33,65,457	34,74,757	31,48,580

Opium, Mint, Customs, and Marine Departments—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
1,16,47,651	1,80,23,379	1,88,36,962	2,23,96,416	1,36,80,178	76,45,855	1,19,78,596	1,37,71,557
5,970	7,645	8,470	13,918	11,813	15,405	20,868	8,016
23,153	20,404	1,11,017	18,707	18,375	22,443	25,713	46,907
1,16,76,774	1,80,51,428	1,89,56,449	2,24,29,041	1,37,10,366	76,83,703	1,20,25,177	1,38,26,480
3,15,943	3,39,604	2,26,684	7,81,267	8,83,108	9,70,625	7,12,805	6,04,021
—	—	—	—	—	—	—	—
55,333	15,729	—	—	—	—	—	—
3,71,276	3,55,333	2,26,684	7,81,267	8,83,108	9,70,625	7,12,805	6,04,021
12,84,524	23,94,136	35,38,443	32,52,570	30,10,192	40,68,391	49,55,155	51,23,784
12,06,464	12,72,230	9,070	9,021	18,865	9,759	11,725	7,397
1,42,919	45,463	497	—	—	—	—	—
92,960	55,488	49,673	45,921	36,952	35,564	40,426	45,608
5,119	1,480	8,106	7,481	13,551	9,529	16,304	12,535
27,31,986	37,68,797	36,05,789	33,14,993	30,79,560	41,23,243	50,23,610	51,89,324
3,71,721	3,81,417	4,32,723	3,90,533	4,05,602	4,71,450	5,07,617	5,80,371
1,20,527	1,97,265	2,26,460	2,36,374	2,97,976	1,70,632	3,19,351	2,33,457
4,92,248	5,78,682	6,59,183	6,26,907	7,03,578	6,42,082	8,26,968	8,13,828
7,07,47,798	7,86,29,646	7,80,18,781	8,44,60,337	8,05,64,848	7,19,41,586	7,88,00,387	8,36,48,074

(X.)

MINT, CUSTOMS, MARINE, AND GENERAL DEPARTMENTS.

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
3,69,806	3,97,591	5,04,203	5,07,952	5,04,235	4,22,660	4,92,890	4,87,105
11,951	13,424	14,588	13,869	14,020	13,570	13,744	13,948
15,444	64	—	—	—	—	—	—
2,33,861	1,99,616	2,91,295	2,26,337	60,101	57,303	57,740	22,991
34,67,423	36,50,307	40,49,978	37,64,714	39,06,357	38,26,045	38,44,587	38,02,780
-	-	-	40,384	80,327	78,149	74,793	73,689
8,04,658	8,10,769	8,52,779	8,16,666	8,00,277	7,96,476	7,91,011	7,82,636
50,929	38,466	42,938	1,16,152	86,564	91,884	1,02,932	1,02,151
49,54,072	51,10,237	57,55,781	54,86,074	54,51,881	52,86,087	53,77,697	52,85,300
2,03,074	1,97,650	2,35,363	3,09,951	3,37,911	2,78,954	2,81,912	3,01,640
67,338	67,122	72,952	69,354	70,104	67,862	68,730	69,743
—	—	—	—	—	—	—	—
533	-	-	146	—	—	—	—
1,29,177	2,08,624	1,68,151	1,76,470	1,51,046	2,21,362	2,52,910	2,37,692
2,34,559	1,99,998	2,91,331	2,25,995	3,43,008	3,32,957	3,21,938	3,59,140
15,06,988	16,40,342	18,89,989	22,47,047	26,07,213	27,72,548	27,40,071	27,01,946
7,90,428	4,81,474	6,67,745	8,32,462	6,59,553	5,71,426	8,62,327	10,36,160
1,54,828	1,76,138	1,31,353	1,91,906	2,06,450	1,67,287	1,13,844	1,05,980
1,63,405	1,43,099	1,27,020	1,41,481	1,24,210	1,64,830	4,63,747	3,69,512
32,50,330	31,14,447	35,83,904	41,94,812	44,99,495	45,77,226	51,05,479	51,81,813

(X.)—Charges in the Judicial, Revenue, Stamps, Salt, Opium,

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
STAMPS.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Offices of Superintendent of Stamps and Sub-Treasurer	1,12,670	79,631	84,391	97,716	66,518
Vend of Stamps	1,49,489	1,19,141	1,18,987	1,11,453	1,04,722
Miscellaneous	- -	- -	- -	- -	- -
Total	2,62,159	1,98,772	2,03,378	2,09,169	1,71,240
SALT.					
Salt Board	1,08,374	1,03,367	1,10,243	1,07,855	1,03,144
Accountant's Office	9,639	9,270	14,224	11,387	10,990
Manufacture and Purchase of Salt	24,30,978	25,02,285	27,42,260	37,36,371	50,78,885
Sulkea Golahs	80,522	78,082	72,598	73,650	57,244
Commissioner of Cuttack	- -	- -	- -	50,116	14,797
Agencies	16,67,647	13,98,673	15,31,047	16,15,168	14,50,852
Chowkees	2,65,962	2,52,218	2,55,830	2,53,969	2,66,997
Miscellaneous	35,641	14,956	48,143	20,681	11,43,527
Conventions with French and Danish Governments	4,42,666	4,42,666	4,42,666	4,38,666	4,46,666
Total	50,41,429	48,01,517	52,17,011	63,07,863	85,73,102
OPIUM.					
Opium Board	50,665	45,382	53,828	49,308	47,375
Accountant's Office	4,701	4,071	7,460	5,633	5,292
Manufacture and Purchase of Opium	21,11,884	23,60,919	21,50,125	33,51,821	35,02,956
Agencies	3,91,375	2,86,261	6,32,180	6,99,986	6,20,048
Malwa Opium Charges	18,26,737	6,88,014	1,25,947	- -	42,332
Miscellaneous	58,405	44,019	8,323	12,363	21,152
Total	44,43,767	34,28,666	29,77,863	41,19,111	42,39,155
MINT.					
Calcutta Mint	1,20,689	1,19,787	1,62,702	1,61,378	1,84,821
Assay Office	37,360	47,147	52,417	48,273	41,355
Mint Committee's Secretary's Office	5,120	5,120	5,120	11,170	7,888
Miscellaneous	2,27,519	1,74,623	1,06,377	1,10,359	1,00,083
	3,90,689	3,46,678	3,26,617	3,31,181	3,34,149
Benares Mint	2,69,906	—	—	—	—
Saugor Mint	25,694	28,726	33,187	32,490	38,784
Total	6,86,289	3,75,404	3,59,804	3,63,671	3,72,933
CUSTOMS.					
Customs Board	77,755	74,490	76,250	71,790	68,579
Calcutta Custom House	3,17,646	3,12,307	2,65,839	2,75,893	2,77,171
Mofussil Custom Houses	1,80,549	1,85,729	1,97,560	1,88,494	1,92,637
Miscellaneous	1,05,179	1,030	2,63,783	48,052	82,566
Total	6,81,129	5,73,556	8,03,432	5,84,229	6,20,953
MARINE.					
Marine Board	50,378	50,613	52,317	54,685	49,684
Accountant's Office	5,884	4,922	7,988	6,076	5,743
General Marine	14,28,914	12,44,092	10,48,297	15,20,679	10,69,636
Steam Navigation	2,65,109	2,23,466	2,71,677	4,01,916	2,06,691
Total	17,50,285	15,23,093	13,80,279	19,83,356	13,31,754

Mint, Customs, Marine, and General Departments—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
61,689	48,166	56,948	90,431	76,683	27,666	29,574	37,429
95,981	98,247	93,858	86,219	83,971	88,071	97,149	1,00,856
- -	1,384	- -	78	- -	93	—	—
1,57,670	1,47,797	1,50,806	1,76,728	1,60,654	1,15,830	1,26,723	1,38,285
1,03,171	1,06,541	1,17,312	1,05,863	90,644	1,05,423	1,17,867	1,17,664
9,847	10,946	12,068	11,767	13,247	13,264	12,700	13,326
47,67,511	28,65,339	31,83,997	30,37,433	17,39,389	19,33,933	22,25,455	29,48,049
1,18,595	1,06,552	92,829	95,329	91,360	81,079	80,028	87,173
17,736	12,428	13,069	12,000	10,768	11,666	11,666	11,666
17,03,185	14,96,484	13,87,986	14,05,950	13,42,491	12,23,185	13,99,883	14,67,065
2,64,552	2,60,354	2,61,799	2,20,567	2,45,949	2,52,127	2,52,458	2,56,701
2,82,398	78,753	74,253	76,417	76,668	26,708	94,683	55,066
4,42,666	4,38,666	4,46,666	4,38,666	4,46,666	4,52,666	4,58,666	4,66,666
77,09,661	53,76,063	55,89,979	54,03,992	40,57,182	41,00,051	46,53,406	54,23,376
50,633	53,070	63,171	69,054	55,123	64,235	67,284	63,968
6,436	5,356	5,948	5,575	6,438	6,522	6,341	6,552
38,31,705	40,83,890	46,60,533	54,48,772	55,60,129	33,93,172	44,09,562	47,57,073
8,45,777	7,00,212	8,82,220	10,92,692	10,72,172	9,50,075	10,29,222	9,53,811
—	—	—	—	—	—	—	—
13,595	47,528	45,688	14,94,126	30,536	32,547	21,299	6,285
47,48,146	48,90,056	56,57,560	81,10,219	67,24,398	44,46,551	55,33,708	57,87,689
1,82,230	1,90,085	2,15,091	2,00,672	2,13,367	1,98,177	1,93,252	1,91,974
46,030	43,698	49,556	45,020	39,641	47,475	32,120	19,939
6,181	17,385	10,149	9,368	8,082	10,255	9,030	9,266
74,118	1,32,591	1,70,038	3,64,878	4,16,505	5,06,477	3,77,640	3,27,481
3,08,560	3,83,761	4,44,835	6,19,940	6,77,596	7,62,385	6,12,043	5,48,662
—	—	—	—	—	—	—	—
41,351	16,538	1,027	—	—	—	—	—
3,49,911	4,00,299	4,45,862	6,19,940	6,77,596	7,62,385	6,12,043	5,48,662
69,789	71,393	79,570	68,176	60,296	68,767	75,447	71,864
2,75,027	2,68,370	3,58,445	3,74,034	3,67,937	3,82,529	3,93,950	4,16,419
1,86,486	1,81,190	34,633	4,400	3,657	5,574	8,392	6,930
3,60,587	4,44,096	3,23,421	1,02,386	1,20,227	1,13,878	1,63,997	1,81,418
8,91,889	9,65,049	7,96,069	5,48,996	5,52,117	5,70,748	6,41,786	6,76,631
51,426	49,013	51,259	53,868	49,401	49,306	50,130	51,342
5,977	5,676	5,500	5,593	5,307	5,149	5,251	5,483
12,54,474	9,98,682	10,60,625	11,13,439	10,70,583	15,18,181	17,31,681	13,90,197
3,24,776	3,84,910	3,80,509	3,95,052	4,83,813	5,24,838	5,19,111	9,39,860
16,36,653	14,38,281	14,97,893	15,67,952	16,09,104	20,97,474	23,06,173	23,86,882

(X.)—Charges in the Judicial, Revenue, Stamps, Salt, Opium,

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
GENERAL.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Provincial Battalions, Patna Burkundauze Guard and Calcutta Native Militia -	7,33,659	4,46,287	2,57,945	1,10,976	71,437
Civil Auditor's Office - - - -	58,914	52,863	1,36,173	84,176	82,583
Total - -	7,92,573	4,99,150	3,94,118	1,95,152	1,54,020
Grand Total - -	2,04,74,037	2,03,51,315	2,09,52,337	2,32,49,303	2,41,64,833

(Y.) - - - - - - -

BENGAL AND INDIA PRESIDENCY OFFICES - - -

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
	Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Chief Secretary's Office - - -	65,478	61,228	69,876	65,385	8,326
Public Department - - -	95,989	1,00,100	1,55,368	1,09,743	1,34,193
Financial Department - - -	1,22,453	97,651	—	—	—
Secret and Political Department - -	1,14,774	1,05,484	1,16,197	1,39,350	1,93,169
Persian Department - - - -	90,184	42,385	—	—	—
Revenue and Judicial Departments - -	1,53,447	1,62,939	2,28,744	2,25,081	1,89,338
Military Department - - -	1,64,893	1,45,539	1,64,052	1,60,389	1,58,360
Legislative Department and Translation of Regulations and Acts - - -	13,721	7,598	2,560	2,560	2,560
Printing and binding Regulations and Acts, and Cost of Regulations, Statutes and Charters received from England - -	26,332	28,709	13,397	21,603	15,634
Law Commission - - -	- -	- -	- -	- -	- -
Accountant General's Office - - -	1,21,269	1,17,233	1,38,512	1,36,851	1,37,384
General Treasury - - - -	89,705	88,759	94,623	95,499	91,993
Total - -	10,58,245	9,57,625	9,83,329	9,56,461	9,30,957

(Z.) - - - - - - -

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
JUDICIAL.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Receipts - - - - -	3,60,608	3,33,511	3,75,797	6,64,511	5,43,216
Charges - - - - -	43,00,524	54,61,002	62,50,995	60,11,995	55,53,096
Net Surplus Charges - - -	39,39,916	51,27,491	58,75,198	53,47,484	50,09,880
REVENUE.					
Receipts - - - - - -	3,55,56,005	3,56,71,169	3,43,42,929	3,53,24,876	3,40,63,804
Charges - - - - -	25,15,882	34,90,155	33,65,457	34,74,757	31,48,580
Net Surplus Receipts - - -	3,30,40,123	3,21,81,014	3,09,77,472	3,18,50,119	3,09,15,224
STAMPS.					
Receipts - - - - -	22,14,100	19,94,690	19,01,295	19,39,012	20,75,245
Charges - - - - -	2,62,159	1,98,772	2,03,378	2,09,169	1,71,240
Net Surplus Receipts - - -	19,51,941	17,95,918	16,97,917	17,29,843	19,04,005
SALT					
Receipts - - - - -	1,73,77,783	2,13,41,385	2,02,96,287	1,82,66,410	1,82,35,207
Charges - - - - -	50,41,429	48,01,517	52,17,011	63,07,863	85,73,102
Net Surplus Receipts - - -	1,23,36,354	1,65,39,868	1,50,79,276	1,19,58,547	96,62,105

Mint, Customs, Marine, and General Departments—*continued.*

1834-35.	1835-36.	1836-37.	1837-38.	1838-39.	1839-40.	1840-41.	1841-42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
70,463	87,758	89,211	78,977	80,880	79,511	70,193	72,378
83,664	75,592	84,890	79,545	71,719	85,507	79,529	85,009
1,54,127	1,63,350	1,74,101	1,58,522	1,52,599	1,65,018	1,49,722	1,57,387
2,38,52,459	2,16,05,579	2,36,51,955	2,62,67,235	2,38,85,026	2,21,21,370	2,45,06,737	2,55,86,025

(Y.)

BENGAL AND INDIA PRESIDENCY OFFICES.

1834-35.	1835-36.	1836-37.	1837-38.	1838-39.	1839-40.	1840-41.	1841-42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
6,167	4,269	4,578	1,090	154	—	—	—
1,38,067	1,44,387	2,04,544	1,70,235	1,76,516	1,71,896	1,57,123	1,64,996
—	—	—	—	—	—	—	—
1,96,480	1,93,466	2,19,000	2,00,547	1,59,246	1,82,354	2,39,145	2,25,198
—	—	—	—	—	—	—	—
1,74,025	1,66,883	1,98,118	1,88,377	2,05,198	2,06,325	1,88,743	1,84,333
1,62,626	1,61,903	1,84,283	1,80,577	1,93,645	1,61,022	1,81,178	1,71,699
2,560	26,474	46,080	48,025	57,899	66,528	76,638	73,158
5,921	5,333	600	8,625	12,315	2,783	5,568	10,778
- -	1,76,290	2,00,938	2,20,209	2,10,035	2,55,358	2,50,773	2,51,216
1,33,087	1,17,406	1,23,556	1,19,028	1,22,429	1,22,374	1,29,756	1,34,367
87,751	87,982	93,525	84,932	88,240	85,495	88,457	88,637
9,06,684	10,84,393	12,75,222	12,21,645	12,25,677	12,54,135	13,17,381	13,04,382

(Z.)

1834-35.	1835-36.	1836-37.	1837-38.	1838-39.	1839-40.	1840-41.	1841-42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
5,46,760	4,22,103	4,99,863	4,46,941	4,43,619	4,44,370	4,84,022	4,78,046
49,54,072	51,10,237	57,55,781	54,86,074	54,51,881	52,86,087	53,77,697	52,85,300
44,07,312	46,88,134	52,55,918	50,39,133	50,08,262	48,41,717	48,93,675	48,07,254
3,47,74,589	3,55,61,035	3,70,62,194	3,75,06,357	3,81,56,429	3,70,17,741	3,82,28,168	4,10,56,039
32,50,330	31,14,447	35,83,904	41,94,812	44,99,495	45,77,226	51,05,479	51,81,813
3,15,24,259	3,24,46,588	3,34,78,290	3,33,11,545	3,36,56,934	3,24,40,515	3,31,22,689	3,58,74,226
19,79,855	20,15,527	18,89,271	19,75,924	19,19,167	21,00,034	21,79,531	23,51,112
1,57,670	1,47,797	1,50,806	1,76,728	1,60,654	1,15,830	1,26,723	1,38,285
18,22,185	18,67,730	17,38,465	17,99,196	17,58,513	19,84,204	20,52,808	22,12,827
1,81,74,310	1,78,76,741	1,51,19,348	1,73,78,907	2,16,69,021	1,89,59,788	1,93,20,106	1,93,29,224
77,09,661	53,76,063	55,89,979	54,03,992	40,57,182	41,00,051	46,53,406	54,23,376
1,04,64,649	1,25,00,678	95,29,369	1,19,74,915	1,76,11,839	1,48,59,737	1,46,66,700	1,39,05,848

(Z.)—*continued.*

	1829–30.	1830–31.	1831–32.	1832–33.	1833–34.
OPIUM.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Receipts	1,62,80,868	1,34,57,817	1,30,87,783	1,23,53,562	1,39,52,246
Charges	44,43,767	34,28,666	29,77,863	41,19,111	42,39,155
Net Surplus Receipts	1,18,37,101	1,00,29,151	1,01,09,920	82,34,451	97,13,091
MINT.					
Receipts	2,94,693	4,07,685	4,54,777	3,17,820	5,33,986
Charges	3,90,689	3,46,678	3,26,617	3,31,181	3,34,149
Net Surplus Receipts	- -	61,007	1,28,160	- -	1,99,837
Net Surplus Charges	95,996	- -	- -	13,361	- -
CUSTOMS.					
Receipts	29,53,211	29,73,939	27,52,077	24,42,814	24,68,265
Charges	6,81,129	5,73,556	8,03,432	5,84,229	6,20,953
Net Surplus Receipts	22,72,082	24,00,383	19,48,645	18,58,585	18,47,312
MARINE.					
Receipts	2,87,412	3,36,592	2,77,279	6,53,482	4,19,031
Charges	17,50,285	15,23,093	13,80,279	19,83,356	13,31,754
Net Surplus Charges	14,62,873	11,86,501	11,03,000	13,29,874	9,12,723
Total Receipts	7,53,24,680	7,65,16,788	7,34,88,224	7,19,62,487	7,22,91,000
Total Charges	1,93,85,864	1,98,23,439	2,05,25,032	2,30,21,661	2,39,72,029
Total Net Surplus Receipts	5,59,38,816	5,66,93,349	5,29,63,192	4,89,40,826	4,83,18,971

ABSTRACT OF SALARIES AND ESTABLISHMENTS, COMPILED

	No. of Officers.	1st May 1830.	
		Per Month.	Total Per Month.
JUDICIAL.		*Co.'s Rs.*	*Co.'s Rs.*
Judges of the Sudder Dewanny and Nizamut Adawlut	5	24,383	
Register, Deputy and Assistant Registers	6	6,912	
Establishment		6,951	
			38,246
Accountant in the Judicial Department	1	No Salary.	
Establishment		483	
			483
Provincial Court Judges	9	30,693	
Establishments		7,109	
			37,802
Zillah and City Court Judges	29	70,485	
Establishments		28,647	
			99,132
Registers and additional Registers	22	15,354	
Establishments		2,156	
			17,510
Principal Sudder Ameens			
Establishments			
Sudder Ameens, including Fiscal at Chinsurah	112	13,651	
Establishments		4,773	
			18,424
Moonsiffs	402	13,545	
Establishments			
			13,545
Superintendent of Police			
Establishment			

(Z.)—*continued.*

1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
1,16,76,774	1,80,51,428	1,89,56,449	2,24,29,041	1,37,10,366	76,83,703	1,20,25,177	1,38,26,480
47,48,146	48,90,056	56,57,560	81,10,219	67,24,398	44,46,551	55,33,708	57,87,689
69,28,628	1,31,61,372	1,32,98,889	1,43,18,822	69,85,968	32,37,152	64,91,469	80,38,791
3,71,276	3,55,333	2,26,684	7,81,267	8,83,108	9,70,625	7,12,805	6,04,021
3,08,560	3,83,761	4,44,835	6,19,940	6,77,596	7,62,385	6,12,043	5,48,662
62,716	- -	- -	1,61,327	2,05,512	2,08,240	1,00,762	55,359
- -	28,428	2,18,151	—	—	—	—	—
27,31,986	37,68,797	36,05,789	33,14,993	30,79,560	41,23,243	50,23,610	51,89,324
8,91,889	9,65,049	7,96,069	5,48,996	5,52,117	5,70,748	6,41,786	6,76,631
18,40,097	28,03,748	28,09,720	27,65,997	25,27,443	35,52,495	43,81,824	45,12,693
4,92,248	5,78,682	6,59,183	6,26,907	7,03,578	6,42,082	8,26,968	8,13,828
16,36,653	14,38,281	14,97,893	15,67,952	16,09,104	20,97,474	23,06,173	23,86,882
11,44,405	8,59,599	8,38,710	9,41,045	9,05,526	14,55,392	14,79,205	15,73,054
7,07,47,798	7,86,29,646	7,80,18,781	8,44,60,337	8,05,64,848	7,19,41,586	7,88,00,387	8,36,48,074
2,36,56,981	2,14,25,691	2,34,76,827	2,61,08,713	2,37,32,427	2,19,56,352	2,43,57,015	2,54,28,638
4,70,90,817	5,72,03,955	5,45,41,954	5,83,51,624	5,68,32,421	4,99,85,234	5,44,43,372	5,82,19,436

FROM THE BOOKS OF THE CIVIL AUDITOR'S OFFICE.

No. of Officers.	1st May 1841.		No. of Officers.	1st May 1842.		No. of Officers.	1st May 1843.	
	Per Month.	Total Per Month.		Per Month.	Total Per Month.		Per Month.	Total Per Month.
	Co.'s Rs.	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*
7	28,338		7	27,490		6	23,990	
1	2,500		1	2,500		1	2,500	
- -	8,894	39,732	- -	9,245	39,235	- -	8,498	34,988
1	323		1	323		1	No Salary.	
- -	739	1,062	- -	740	1,063	- -	740	740
—	—		—	—		—	—	
—	—	—	—	—	—	—	—	—
31	77,464		29	72,084		29	72,084	
- -	24,790	1,02,254	- -	24,537	96,621	- -	24,245	96,329
—	—		—	—		—	—	
—	—	—	—	—	—	—	—	—
35	15,600		36	16,000		36	16,000	
- -	5,244	20,844	- -	5,394	21,394	- -	5,400	21,400
30	7,672		30	7,672		30	7,672	
- -	2,383	10,055	- -	2,383	10,055	- -	2,350	10,022
226	25,510		225	25,210		217	24,410	
- -	9,040	34,550	- -	9,000	34,210	- -	8,720	33,130
1	4,200		1	4,200		1	4,200	
- -	1,329	5,529	- -	1,329	5,529	- -	1,329	5,529

Abstract of Salaries and Establishments, compiled

	No. of Officers.	1st May 1830. Per Month. Co.'s Rs.	Total Per Month. Co.'s Rs.
JUDICIAL—*cont.*			
Magistrates	12	16,847	
Assistants	42	9,204	
Establishments		89,746	
			1,15,797
Joint Magistrates	7	6,445	
Establishments		11,682	
			18,127
SOUTH-WEST FRONTIER.			
Agent to the Governor-General			
Establishment			
Principal Assistants and Junior Assistants			
Establishments			
Principal Sudder Ameen			
Establishment			
Moonsiffs			
Establishments			
Total Judicial, Co.'s Rs.			3,59,066
REVENUE.			
Members of the Sudder Board of Revenue	3	14,579	
Secretaries and Assistants	3	6,342	
Establishment		4,509	
			25,430
Deputy Superintendent and Remembrancer of Legal Affairs			
Establishment			
Accountant in the Revenue Department	1	1,900	
Deputy Accountant	1	550	
Establishment		3,526	
			5,976
Special Commissioners under Regulation III. of 1828	3	11,419	
Establishments		2,401	
			13,820
Commissioners of Revenue and Circuit	11	39,718	
Establishments		7,802	
			47,520
Collectors of Revenue	33	64,643	
Assistants	39	8,865	
Establishments		37,697	
			1,11,205
Deputy Collectors	2	2,045	
Establishments		75	
			2,120
Special Deputy Collectors			
Establishments			
Uncovenanted Deputy Collectors			
Establishments			
Superintendents of New Survey			
Establishments			
Revenue Surveyors	5	1,866	
Establishments		1,597	
			3,463
Superintendent of Settlement			
SOUTH-WEST FRONTIER.			
Agent to the Goveror General			
Establishment			
Principal and Junior Assistants to the Governor-General's Agent			
Establishments			
Total Revenue, Co.'s Rs.			2,09,534

from the Books of the Civil Auditor's Office—*continued.*

No. of Officers.	1st May 1841.		No. of Officers.	1st May 1842.		No. of Officers.	1st May 1843.	
	Per Month.	Total Per Month.		Per Month.	Total Per Month.		Per Month.	Total Per Month.
	Co.'s Rs.	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*
27	29,693		26	28,070		27	28,045	
31	6,350		30	6,000		22	4,400	
- -	86,483		- -	82,331		- -	84,426	
		1,22,526			1,16,401			1,16,871
16	8,200		12	7,200		20	9,600	
- -	17,147		- -	20,290		- -	18,223	
		25,347			27,490			27,823
1	856		1	856		1	856	
- -	435		- -	435		- -	435	
		1,291			1,291			1,291
5	1,211		6	1,358		6	1,358	
- -	3,305		- -	3,307		- -	3,458	
		4,516			4,665			4,816
1	400		1	400		1	400	
- -	100		- -	100		- -	100	
		500			500			500
9	1,000		9	1,000		9	1,000	
- -	360		- -	360		- -	360	
		1,360			1,360			1,360
	- -	3,69,566		- -	3,59,814		- -	3,54,799
4	14,139		2	9,140		2	9,140	
1	2,500		1	2,500		1	2,500	
- -	4,292		- -	4,292		- -	4,176	
		20,931			15,932			15,816
1	550		1	550		1	550	
- -	50		- -	50		- -	50	
		600			600			600
—	—		—	—		—	—	
1	1,615		1	1,615		1	No Salary.	
- -	3,696		- -	3,699		- -	3,702	
		5,311			5,314			3,702
6	17,419		6	14,419		5	10,500	
- -	3,548		- -	3,475		- -	2,290	
		20,967			17,894			12,790
7	21,696		7	21,696		7	21,696	
- -	7,401		- -	7,396		- -	7,331	
		29,097			29,092			29,027
30	47,039		29	46,620		31	50,203	
31	6,350		30	6,000		22	4,400	
- -	31,749		- -	31,301		- -	31,180	
		85,138			83,921			85,783
16	8,200		12	7,200		20	9,600	
- -	2,856		- -	3,078		- -	3,276	
		11,056			10,278			12,876
14	18,417		9	11,562		6	7,500	
- -	6,424		- -	4,206		- -	2,949	
		24,841			15,768			10,449
181	50,400		174	47,650		134	39,350	
- -	12,650		-	12,191		- -	10,841	
		63,050			59,841			50,191
- -	- -		2	2,500		2	2,500	
- -	- -		- -	8,541		- -	7,900	
	- -				11,041			10,400
8	3,580		9	3,630		6	3,055	
- -	7,774		- -	7,772		- -	3,527	
		11,354			11,402			6,582
1	1,500		1	1,917		1	1,917	
		,500			1,917			1,917
1	856		1	856		1	856	
- -	373		- -	373		- -	373	
		1,229			1,229			1,229
5	1,211		6	1,358		6	1,358	
- -	1,041		- -	1,039		- -	1,038	
		2,252			2,397			2,396
	- -	2,77,326		- -	2,66,626		- -	2,43,758

Abstract of Salaries and Establishments, compiled

	No. of Officers.	1st May 1830. Per Month.	Total per Month.
		Co.'s Rs.	*Co.'s Rs.*
BOARD OF CUSTOMS, SALT AND OPIUM.			
Members	2	9,144	
Secretary		2,612	
Deputy and Assistants to ditto			
Establishment		5,594	
			17,350
Total Co.'s Rs.			17,350
ABKARRY.			
Commissioner of Abkarry			
Establishment			
Superintendents of ditto			
Establishments		2,499	
Ditto at Hazareebaug			
			2,499
Total Co.'s Rs.			2,499
STAMPS.			
Superintendent, Assistant and Collector of Stamps	3	2,253	
Establishments		4,264	
Ditto at Hazareebaug			
			6,517
Total Co.'s Rs.			6,517
SALT.			
Accountant in the Salt Department	1	235	
Establishment		602	
			837
Salt Agents	9	20,313	
Assistants to ditto	2	1,672	
Uncovenanted Assistants to ditto	1	418	
Establishments		33,531	
			55,934
Superintendent of Salt Golahs at Sulkea	1	3,135	
Establishment		1,786	
			4,921
Superintendents of Salt Chowkies	16	6,966	
Establishments		11,136	
			18,102
Superintendent of Hazareebaugh Salt Chokies			
Establishment			
Total Co.'s Rs.			79,794
OPIUM.			
Accountant in the Opium Department	1	118	
Establishment		301	
			419
Agent	1	4,355	
Establishment		1,892	
			6,247
Deputy Opium Agents	7	5,115	
Sub-Deputy Opium Agents			
Establishments		5,674	
			10,789
Total Co.'s Rs.			17,455

from the Books of the Civil Auditor's Office—*continued.*

No. of Officers.	1st May 1841.		No. of Officers.	1st May 1842.		No. of Officers.	1st May 1843.	
	Per Month.	Total per Month.		Per Month.	Total per Month.		Per Month.	Total per Month.
	Co.'s Rs.	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*
2	8,700		2	8,700		2	8,700	
1	2,333		1	2,333		1	2,333	
2	1,900		2	1,900		2	1,900	
- -	5,538		- -	7,056		- -	7,071	
		18,471			19,989			20,004
	- -	18,471		- -	19,989		- -	20,004
1	3,250		1	3,250		1	3,250	
- -	639		- -	639		- -	644	
		3,889			3,889			3,894
9	2,250		8	2,250		8	2,250	
- -	7,585		- -	7,550		- -	7,502	
- -	244		- -	528		- -	528	
		10,079			10,328			10,280
	- -	13,968		- -	14,217		- -	14,174
2	1,400		2	1,400		2	1,400	
- -	3,990		- -	3,865		- -	3,725	
- -	44		- -	44		- -	44	
		5,434			5,309			5,169
	- -	5,434		- -	5,309		- -	5,169
1	291		1	291		1	No Salary.	
- -	794		- -	795		- -	738	
		1,085			1,086			738
8	16,372		8	14,889		8	14,889	
2	718		2	718		2	718	
- -	24,584		- -	25,163		- -	25,063	
		41,674			40,770			40,670
1	2,00		1	2,000		1	2,000	
- -	3,074		- -	3,176		- -	3,176	
		5,074			5,176			5,176
15	3,660		10	3,550		11	3,850	
- -	13,126		- -	13,145		- -	13,198	
		16,786			16,695			17,048
1	No Salary.		1	No Salary.		1	No Salary.	
- -	102		- -	102		- -	102	
		102			102			102
	- -	64,721		- -	63,829		- -	63,734
1	145		1	145		1	No Salary.	
- -	397		- -	397		- -	370	
		542			542			370
1	3,500		1	3,100		1	3,100	
- -	4,054		- -	4,054		- -	4,054	
		7,554			7,154			7,154
1	1,683		—	—		—	—	
9	2,550		9	2,550		9	2,550	
- -	6,975		- -	6,940		- -	7,535	
		11,208			9,490			10,085
	- -	19,304		- -	17,186		- -	17,609

Abstract of Salaries and Establishments, compiled

	No. of Officers.	1st May 1830. Per Month. Cos. Rs.	Total per Month. Cos. Rs.
MINT.			
Mint Master	1	1,675	
Foreman and 1st Assistant	1	500	
Establishment		8,067	
			10,242
Secretary to the Mint Committee	1	300	
Establishment		100	
			400
Assay Master	1	2,250	
Assistant and Deputy ditto		1,000	
Establishment		328	
			3,578
Total Co's Rs.			14,220
CUSTOMS.			
Collectors of Customs	8	11,997	
Deputy ditto	2	3,031	
Assistants to the Collector of Customs	1	1,000	
Establishments		22,504	
			38,532
Total Co's Rs.			38,532
MARINE.			
Members of the Marine Board	2	No Salary	
Secretary	1	1,254	
Establishment		2,602	
			3,856
STEAM DEPARTMENT.			
Superintedent and Controller of Government Steam Vessels	1	731	
Establishment		5,947	
State Establishment, including "Experiment" Steamer		754	
Establishment of Engineers and Apprentices, Steam Foundry and Workshop			
			7,432
MARINE SURVEYS.			
Surveyor General	1	992	
Assistants to ditto			
Establishment		167	
			1,159
MARINE ACCOUNTANT'S OFFICE.			
Marine Accountant	1	118	
Establishment		309	
			427
MARINE SURGEON.			
Surgeon	1	627	
Assistant Surgeon	1	522	
Establishment		21	
			1,170
MARINE SURVEYOR.			
Surveyor	1	1,045	
Deputy ditto	1	522	
Establishment		52	
			1,619
MASTER ATTENDANT'S DEPARTMENT.			
Master Attendant	1	1,881	
Deputy and Assistants to ditto	3	1,968	
Establishment		476	
			4,325
Bholeahs attached to the Marine Department for General Service, and Torch Receiving Vessel		184	
Pansway attached to the Master Attendant's Office		116	
Sea Horse Receiving Vessel		53	
Agent for Transports			
Establishment for collecting Duty on Coasting Vessels		70	
Red Gauntlet		135	
			558

from the Books of the Civil Auditor's Office—*continued.*

No. of Officers.	1st May 1841.		No. of Officers.	1st May 1842.		No. of Officers.	1st May 1853.	
	Per Month.	Total per Month.		Per Month.	Total per Month.		Per Month.	Total per Month.
	Co's. Rs.	*Co's. Rs.*		*Co's. Rs.*	*Co's. Rs.*		*Co's. Rs.*	*Co's. Rs.*
1	2,817		1	2,817		1	2,757	
—	—		—	—		—	—	
- -	8,952		- -	8,960		- -	8,690	
		11,769			11,777			11,447
- -	- -		1	300		1	300	
- -	762		- -	762		- -	762	
		762			1,062			1,062
1	2,250		1	2,250		1	2,250	
1	750		1	750		1	750	
-	407		- -	336		- -	336	
		3,407			3,336			3,336
	- -	15,938		- -	16,175		- -	15,845
2	3,778		2	3,778		2	3,778	
1	1,700		1	1,700		1	1,700	
2	1,700		1	1,000		1	1,000	
-	22,601		- -	23,821		- -	23,625	
		29,779			30,299			30,103
	- -	29,779		- -	30,299		- -	30,103
2	No Salary.		2	No Salary		2	No Salary	
1	1,254		1	1,524		1	1,254	
- -	2,627		- -	2,627		- -	2,613	
		3,881			3,881			3,867
1	1,245		1	1,245		1	1,245	
- -	26,536		- -	29,749		- -	33,653	
- -	1,363		- -	1,352		- -	1,352	
- -	- -		- -	- -		- -	8,562	
		29,144			32,346			44,812
1	1,438		—	—		—	—	
2	420		—	—		—	—	
- -	160		- -	120		—	—	
		2,018			120			—
1	145		1	145		—	—	
- -	286		- -	286		- -	286	
		431			431			286
1	627		1	600		1	600	
1	500		1	500		1	500	
- -	20		- -	20		- -	30	
		1,147			1,120			1,130
1	1,254		1	1,254		1	1,254	
—	—		—	—		—	—	
- -	50		- -	50		- -	50	
		1,304			1,304			1,304
1	2,000		1	1,250		1	2,000	
3	1,447		3	1,227		3	1,583	
- -	1,928		- -	1,081		- -	1,331	
		5,375			3,558			4,914
- -	457		- -	454		- -	453	
—	—		—	—		—	—	
—	—		—	—		—	—	
- -	700		—	—		—	—	
—	—		—	—		—	—	
—	—		—	—		—	—	
		1,157			454			453

Abstract of Salaries and Establishments, compiled

	No. of Officers.	1st May 1830. Per Month.	Total per Month.
		Co.'s Rs.	*Co.'s Rs.*
MARINE PAYMASTER AND NAVAL STOREKEEPER'S OFFICE.			
Marine Paymaster and Naval Storekeeper	1	2,090	
Establishment		1,653	
			3,743
HARBOUR MASTER'S DEPARTMENT.			
Harbour Master	1	418	
Deputy and Assistants to ditto	11	1,724	
Establishment		792	
			2,934
Pilot Establishment		29,267	
Ditto Vessel			
Ditto Despatch Vessel			
Sloop Vulcan		300	
Row Boat Establishment		3,704	
Ditto at Kedgeree, and Channel Buoys		104	
Beacon Floating Light Vessel			
Hope - ditto - ditto			
Mermaid Buoy Vessel			
Hulk Investigation		436	
Ketch Trusty		190	
Semaphore Department			
Middleton Point			
Wreck and Anchor Concern			
Moyapore Magazine		202	
Diamond Harbour		340	
Lighthouse at Kedgeree		104	
Ditto at False Point			
Marine Establishment at Balasore		944	
Chittagong Port Charges			
Master Builder		261	
Muster Master of the Honourable Company's Pensioners		104	
Superintendent Edmondstone's Island		104	
Establishment for the Moorings at Kidderpore and Howrah		44	
Ditto for the Moorings at the James and Mary		38	
			36,142
Total Marine			63,365
GENERAL.			
Civil Auditor	1	3,000	
Assistant	1	400	
Establishment		3,414	
			6,814
Secretary to the Law Examination Committee			
Establishment			
Total Co.'s Rs.			6,814

GENERAL ABSTRACT.

	1st May 1830. Per Month.	Per Annum.
	Co.'s Rs.	*Co.'s Rs.*
Total Judicial	3,59,066	43,08,792
„ Revenue	2,09,534	25,14,408
„ Board of Customs, Salt, and Opium	17,350	2,08,200
„ Abkarry	2,499	29,988
„ Stamps	6,517	78,204
„ Salt	79,794	9,57,528
„ Opium	17,455	2,09,460
„ Mint	14,220	1,70,640
„ Customs	38,532	4,62,384
„ Marine	63,365	7,60,380
„ General	6,814	81,768
Grand Total Co.'s Rs	8,15,146	97,81,752

from the Books of the Civil Auditor's Office—*continued.*

No. of Officers.	1st May 1841.		No. of Officers.	1st May 1842.		No. of Officers.	1st May 1843.	
	Per Month.	Total per Month.		Per Month.	Total per Month.		Per Month.	Total per Month.
	Co.'s Rs.	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*
1	2,090		1	500		1	500	
- -	2,082		- -	2,072		- -	1,991	
		4,172			2,572			2,491
1	518		1	400		1	400	
9	1,377		8	1,270		8	1,270	
- -	980		- -	987		- -	1,695	
		2,875			2,657			3,365
- -	25,309		- -	25,184		- -	25,331	
- -	2,884		- -	2,884		- -	3,296	
- -	345		- -	345		- -	345	
—	—		—	—		—	—	
- -	2,375		- -	1,664		- -	1,781	
- -	100		- -	100		- -	100	
- -	988		- -	988		- -	988	
- -	988		- -	988		- -	988	
- -	644		- -	637		- -	637	
—	—		—	—		—	—	
—	—		—	—		—	—	
- -	816		- -	816		- -	810	
- -	312		- -	312		- -	311	
- -	492		- -	492		- -	492	
- -	160		- -	160		- -	160	
- -	189		- -	189		- -	189	
- -	43		- -	43		- -	43	
- -	392		- -	392		- -	407	
- -	528		- -	419		- -	419	
- -	278		- -	278		- -	278	
—	—		—	—		—	—	
—	—		—	—		—	—	
—	—		—	—		—	—	
—	—		—	—		—	—	
—	—		—	—		—	—	
		36,843			35,891			36,575
- -	- -	88,347	- -	- -	84,334	- -	- -	99,197
1	3,383		1	3,383		1	3,100	
—	—		—	—		—	—	
- -	3,321		- -	3,314		- -	3,316	
		6,704			6,697			6,416
2	209		2	209		2	209	
- -	146		- -	146		- -	146	
		355			355			355
- -	- -	7,059	- -	- -	7,052	- -	- -	6,771

GENERAL ABSTRACT.

1st May 1841.		1st May 1842.		1st May 1843.	
Per Month.	Per Annum.	Per Month.	Per Annum.	Per Month.	Per Annum.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
3,69,566	44,34,792	3,59,814	43,17,768	3,54,799	42,57,588
2,77,326	33,27,912	2,66,626	31,99,512	2,43,758	29,25,096
18,471	2,21,652	19,989	2,39,868	20,004	2,40,048
13,968	1,67,616	14,217	1,70,604	14,174	1,70,088
5,434	65,208	5,309	63,708	5,169	62,028
64,721	7,76,652	63,829	7,65,948	63,734	7,64,808
19,304	2,31,648	17,186	2,06,232	17,609	2,11,308
15,938	1,91,256	16,175	1,94,100	15,845	1,90,440
29,779	3,57,348	30,299	3,63,588	30,103	3,61,236
88,347	10,60,164	84,334	10,12,008	99,197	11,90,364
7,059	84,708	7,052	84,624	6,771	81,252
9,09,913	1,09,18,956	8,84,830	1,06,17,960	8,71,163	1,04,53,956

Copy of Letter from the Court of Directors of the East India Company to the Governor General of India in Council, in the Financial Department, dated 3d June 1852, reviewing the Finances of India from the Year 1845-46 to the Year 1850-51.

(No. 24. of 1852.) London, 3d June 1852.

Our Governor General of India in Council.

Paragraph 1. In our Despatch dated 25th October 1848, No. 41, we took a retrospective View of the Results of the Indian Finances for a Period of Ten Years commencing with 1838-39, the Year in which the Expedition to Affghanistan was undertaken, and ending with the Estimate for 1847-48, the Year after Peace had been established with the State of Lahore.

2. We propose in this Despatch to continue our Review to the latest Period to which the Accounts have been received.

3. We begin with the important Head of "Land Revenue." In our Despatch dated 25th October 1848, No. 41, we inserted in the Margin of Para. 13 the Amount of Land Revenue in each Year from 1838-39 to 1845-46.

The average Receipts during this Period of Eight Years we find amounted to Rs. 12,89,61,986. The annual Receipts, however, from 1841-42 to 1845-46, exceeded 13 Crores; in 1846-47 they nearly amounted to 14 Crores, as is shown below; and subsequently they have much exceeded that Amount.

Land Revenue.

1838-39 to 1845-46.	Average Receipts		Rs.	12,89,61,986
1846-47.	Bengal	Rs.	3,54,40,189	
	Agra		4,77,84,472	
	Madras		3,58,99,104	
	Bombay		2,05,68,218	
				13,96,91,983
1847-48.	Bengal	Rs.	3,51,44,072	
	Agra		4,92,16,172	
	Madras		3,65,48,058	
	Bombay		2,30,69,644	
				14,39,77,946
1848-49.	Bengal	Rs.	3,50,89,547	
	Agra		4,87,87,533	
	Madras		3,64,56,955	
	Bombay		2,18,21,185	
				14,21,55,220
1849-50.	Bengal	Rs.	3,54,43,667	
	Agra		4,98,06,227	
	Madras		3,47,94,374	
	Bombay		2,24,40,549	
				14,24,84,817
Estimated. 1850-51.	Bengal	Rs.	3,56,25,000	
	Agra		4,97,50,000	
	Madras		3,52,89,200	
	Bombay		2,21,65,480	
				14,28,29,680

4. Favourable as this View is on the whole, there has been a Diminution in the total Receipts from Land in the old Provinces of Bengal since 1843-44,

Receipts in Bengal Provinces. —	1841-42	Rs.	3,76,31,780
	1842-43		3,60,11,124
	1843-44		3,58,17,424

and more especially when the Produce is compared with the Receipts of the Two preceding Years, which is, however, attributable to a falling-off in the Amount of Collections from Land not included in the Jummah.

5. In Agra, or the North-western Provinces, the Land Revenue has been more favourable, but since 1846-47 the Receipts under that Head have been swelled

swelled by the additional Income from the "Trans and Cis Sutlej Territories."

North-western Frontier Division Land Revenue. —	1844–45	-	Rs. 7,05,964
	1845–46	-	6,95,709
"Cis Sutlej" Land Revenue. —	1846–47	-	Rs. 14,44,277
	1847–48	-	20,17,429
	1848–49	-	20,99,839
	1849–50	-	21,91,147

Prior to that Year there was indeed an Income of about Seven Lacs of Rupees per Annum from the Districts of Loodianah, Ferozepore, Umballah, and Subathoo, which were then called the "North-western Frontier Division." In 1845-46 the District of Kythul was added to that Division, and since that Year those Districts have been designated the "Cis Sutlej Division."

6. In 1846-47 the "Trans Sutlej" Division also appears for the First Time in the Agra Accounts, being the Territory acquired at the Conclusion of the First War with the State of Lahore.

"Trans Sutlej" Land Revenue. —	1846–47	-	Rs. 20,27,774
	1847–48	-	26,50,051
	1848–49	-	28,32,042
	1849–50	-	29,41,645

An aggregate Sum, amounting latterly to about Fifty Lacs of Rupees per Annum, from the Cis and Trans Sutlej Territories, has therefore been added to the Land Revenue of the North-western Provinces within the last few Years.

7. The Agra Land Revenue in the Four Years prior to the Annexation of the Cis and Trans Sutlej Territory averaged Rs. 4,46,72,713 per Annum.

Agra Land Revenue. —	1842–43	-	Rs. 4,48,35,121
	1843–44	-	4,42,43,755
	1844–45	-	4,45,25,239
	1845–46	-	4,50,86,737
			17,86,90,852
		Average Rs.	4,46,72,713

In the Four Years subsequent to the Annexation of that Territory the Average has amounted to Rs. 4,88,98,601 per Annum.

1846–47	-	-	Rs. 4,77,84,472
1847–48	-	-	4,92,16,172
1848–49	-	-	4,87,87,533
1849–50	-	-	4,98,06,227
			19,55,94,404
		Average Rs.	4,88,98,601

If, however, the Amount received from the new Territory be deducted in the Two last Years, there will appear a Deterioration in the Land Revenue from the old Territory of the North-western Provinces as compared with the First Average of Eight Lacs of Rupees.

1848–49	-	-	Rs. 4,87,87,533
New Territory	-	-	49,31,881
		Total Rs.	4,38,55,652

And in 1849-50 there was no Improvement as compared with that Average

1849–50	-	-	Rs. 4,98,06,227
New Territory	-	-	51,32,792
		Total Rs.	4,46,73,435

8. In our Despatch dated 25th October 1848, No. 41, Para. 15, we adverted to the Improvement which had taken place in the Land Revenue at Madras since 1844-45 as compared with the Receipts in former Years.

Madras Land Revenue. —	1842–43	-	Rs. 3,27,40,722
	1843–44	-	3,27,49,630
	1844–45	-	3,38,58,454
	1845–46	-	3,46,64,469
			13,40,13,269
		Average Rs.	3,35,03,317

It is satisfactory to find this Improvement not only sustained, but further advanced, and that there has been an average Increase in the Receipts of Twenty-four Lacs of Rupees per Annum in the Four Years from 1846-47 to 1849-50, as compared with the Receipts in the preceding Four Years.

1846–47	Rs.	3,58,99,104
1847–48		3,65,48,058
1848–49		3,64,56,955
1849–50		3,47,94,374
		14,36,98,491
	Average Rs.	3,59,24,623

We at the same Time observe that the current Collections in 1849-50 were less by Seventeen Lacs than those of the Year 1848-49, the Season of 1849-50 having been unfavourable in most of the Collectorates under the Presidency of Madras.

9. In order to obtain a fair Comparison of the Receipts from the Land Revenue at Bombay in the Years specified below, it has been necessary to deduct the Payments or Allowances for Enams, Political Stipends, Allowances to Zemindars, &c., because more of these Payments have latterly been brought to account than formerly when the Revenue Receipts in many of the Collectorates were stated short of these Payments. In later Years the gross Receipts have been more generally shown on the one Hand, and the gross Payments of the Description already stated on the other.

Bombay Land Revenue.

1842–43	Rs.	1,96,87,745	
Less Stipends, &c.		74,18,351	
			1,22,69,394
1843–44	Rs.	1,94,67,696	
Less Stipends, &c.		80,45,372	
			1,14,22,324
1844–45	Rs.	1,85,66,186	
Less Stipends, &c.		77,93,174	
			1,07,73,012
1845–46	Rs.	1,85,32,955	
Less Stipends, &c.		80,35,909	
			1,04,97,046
			4,49,61,776
	Average Rs.		1,12,40,444
1846–47	Rs.	2,05,68,218	
Less Stipends, &c.		88,69,776	
			1,16,98,442
1847–48	Rs.	2,30,69,644	
Less Stipends, &c.		1,09,82,596	
			1,20,87,048
1848–49	Rs.	2,18,21,185	
Less Stipends, &c.		1,14,28,244	
			1,03,92,941
1849–50	Rs.	2,24,40,549	
Less Stipends, &c.		1,08,60,138	
			1,15,80,411
			4,57,58,842
	Average Rs.		1,14,39,710

10. Adopting the Adjustment as above explained, we find that the average Receipts from Land at Bombay in the Four Years from 1842-43 to 1845-46 amounted to Rs. 1,12,40,444, and in the succeeding Four Years to Rs. 1,14,39,710 per Annum, being an Augmentation of Two Lacs in the latter Period as compared with the former.

11. We can scarcely regard this Increase with much Satisfaction, seeing that the Revenue Charges General of that Presidency have increased from Rs. 21,47,579, the Amount in 1842-43, to Rs. 24,94,070, the Amount in 1849-50.

12. Looking

12. Looking also at the very large aggregate Amount now brought to account in the Bombay Disbursements for Enams, Allowances to Zemindars, &c., as compared with the Amount some Years ago (for they have nearly doubled since the Year 1839-40), we are of opinion that the whole of those Payments call urgently for minute Review, and that the Titles to them should be carefully reconsidered.

ENAMS, ALLOWANCES to ZEMINDARS, &c.

	1839–40.	1849–50.
	Rs.	*Rs.*
Enamdars - - - -	13,33,110	29,83,686
Political Stipends - - - -	16,75,979	15,99,763
Allowances to Zemindars, Mumoozdars, and other Village Officers - -	20,16,661	59,61,441
Compensation to Huckdars - -	- - -	2,92,579
Revenue Pensions, &c. - -	60,30,155	22,669
Rs.	56,55,905	1,08,60,138

13. In Para. 18 of our Despatch dated 25th October 1848, No. 41, we adverted to the depressed State of the Receipts from "Customs" in Bengal for several Years after the Abolition of the Transit Duties, and showed that the Re-action towards a more favourable State commenced in 1839-40. In 1845-46, the last official Year noticed in our former Review, the Income from this Source was more than Twice the Amount it was in 1839-40.

Bengal Customs Receipts. —	1839–40	- -	Rs. 39,91,530
	1845–46	- -	83,35,074
	1846–47	- -	77,55,268
	1847–48	- -	74,67,556
	1848–49	- -	72,51,370
	1849–50	- -	86,32,676
Estimated.	1850–51	- -	1,02,73,500

In the Three Years from 1846-47 to 1848-49 the Customs Receipts fell considerably below the Amount which they had attained in 1845-46, but in 1849-50, owing to large Importations of Salt, caused by a Reduction in the Duty, they exceeded the Amount collected in 1845-46 by Three Lacs of Rupees, whilst the Estimate for 1850-51 assumes that the Calcutta Customs will yield upwards of a Crore of Rupees in that Year, of which Sixty-one Lacs are expected to be realized from Duty on Salt.

Customs estimated in 1850-51. —	On Salt - -	Rs. 61,25,000
	Imports - -	29,30,000
	Exports - -	11,93,000
	Miscellaneous -	21,100
	Port of Calcutta - - -	1,02,69,100
	Chittagong and Balasore -	4,400
	Total as above -	Rs. 1,02,73,500

It is from this Article indeed that the chief Increase in the Customs Receipts has arisen, whilst there has been at the same Time a material Improvement in other Imports into the Port of Calcutta since 1842-43, as the following Statement will show:

BENGAL CUSTOMS RECEIPTS from 1842-43 to 1850-51.

	1842–43.	1843–44.	1844–45.	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	Estimated. 1850–51.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
On Salt - - -	26,51,540	28,80,356	27,14,888	44,31,058	39,25,544	41,36,911	39,90,083	47,87,545	61,25,000
Imports - -	17,58,721	19,20,801	24,86,318	27,35,935	25,95,338	22,03,905	22,13,621	26,58,376	29,30,000
Exports - -	10,22,145	13,57,765	13,71,108	13,11,163	11,80,806	10,77,012	10,25,865	11,62,413	11,93,000
Miscellaneous - -	33,888	27,303	36,372	40,296	35,559	31,699	16,901	16,113	21,100
Port of Calcutta - -	54,66,294	61,86,225	66,08,686	85,18,452	77,37,247	74,49,527	72,46,470	86,24,447	1,02,69,100
Chittagong and Balasore -	4,948	7,232	7,702	9,413	18,021	18,029	4,900	8,229	4,400
	54,71,242	61,93,457	66,16,388	85,27,865	77,55,268	74,67,556	72,51,370	86,32,676	1,02,73,500
Deduct Drawbacks, &c.	1,57,863	1,24,911	1,63,133	1,92,791	—	—	—	—	—
Total Customs - Rs.	53,13,379	60,68,546	64,53,255	83,35,074	77,55,268	74,67,556	72,51,370	86,32,676	1,02,73,500

14. In Agra, as in Bengal, the chief Item in the Customs Receipts is the Duty from Salt, which in 1842-43 yielded Rs. 25,38,968 only, and averaged nearly Twice that Sum in the Four Years from 1846-47 to 1849-50. In 1850-51, however, the estimated Duty on Salt falls short of that Average by Ten Lacs of Rupees, which the Lieutenant-Governor of the North-western Provinces attributes "chiefly to the Cessation of the Duty on the Punjab Frontier," and the Duty on other Articles is estimated at a low Amount.

Agra Customs Receipts.

1844–45.	Imports, Exports, &c. - - -	Rs.	12,58,162	
	Salt Duty - - - -		49,00,162	
				61,58,324
1845–46.	Imports, Exports, &c. - - -	Rs.	15,27,713	
	Salt Duty - - - -		38,69,103	
				53,96,816
1846–47.	Imports, Exports, &c. - - -	Rs.	13,70,581	
	Salt Duty - - - -		53,41,887	
				67,12,468
1847–48.	Imports, Exports, &c. - - -	Rs.	13,06,914	
	Salt Duty - - - -		49,27,887	
				62,34,801
1848–49.	Imports, Exports, &c. - - -	Rs.	10,94,706	
	Salt Duty - - - -		46,68,983	
				57,63,689
1849–50.	Imports, Exports, &c. - - -	Rs.	13,46,086	
	Salt Duty - - - -		54,82,097	
				68,28,183
Estimated. 1850–51.	Imports, Exports, &c. - - -	Rs.	12,22,000	
	Salt Duty - - - -		40,00,000	
				52,22,000

15. In Paragraph 20 of our Despatch dated 25th October 1848, No. 41, we adverted to the great Depression in the Madras Customs Receipts after the Abolition of the Transit Duties by Act 6 of 1844; we showed that in the Six Years previously to the passing of that Act, or from 1838-39 to 1843-44, the Customs Receipts yielded an Average of nearly Forty-two Lacs per Annum, and that in the Two Years subsequently they fell to Rs. 20,01,677, and Rs. 16,51,054 respectively.

Madras Customs Receipts. — 1838–39 to 1843–44. Average Rs. 41,86,895.

1844–45 - - -	Rs.	20,01,667
1845–46 - - -		16,51,054
1846–47 - - -		15,10,404
1847–48 - - -		13,59,846
1848–49 - - -		9,28,764
1849–50 - - -		10,27,101
	Rs.	84,78,836

Average Rs. 14,13,139.

Estimated. 1850–51. Rs. 11,36,460.

16. It

16. It will now be seen, from the Statement above, that in the Six Years subsequently to the passing of the Act above mentioned the Customs Duties at Madras have averaged little more than Fourteen Lacs per Annum; there has consequently been a Deterioration of nearly Twenty-eight Lacs of Rupees a Year in this Branch of the public Revenue since the Repeal of the Inland Customs Duties, against which must, no Doubt, be set a Portion of the Increase which, as shown in a previous Paragraph, has since occurred in the Land Revenue of that Presidency.

17. The Transit Duties at Bombay were repealed by Act 1 of 1838. The Result was a Reduction of nearly Twelve Lacs of Rupees out of about Forty Lacs per Annum of Customs Receipts at which they stood in the Year 1836-37. The falling-off in the Receipts of the Second Year after the Repeal was still more remarkable; but this was no Doubt attributable to the limited Amount of Imports into Bombay in 1839-40 as compared with other Years. In 1840-41 the Customs Receipts amounted to Rs. 33,40,118, and in the Years 1842-43 to 1844-45 they exceeded that Amount, but they have since fallen considerably below it.

Bombay Customs Receipts. —	1836–37	Rs. 39,97,334
	1837–38	36,55,976
	1838–39	28,21,255
	1839–40	23,56,013
	1840–41	33,40,118
	1842–43	34,62,161
	1843–44	38,42,374
	1844–45	37,04,923
	1845–46	33,06,518
	1846–47	30,71,373
	1847–48	31,06,172
	1848–49	24,49,936
	1849–50	29,06,151
Estimated.	1850–51	31,13,600

18. In Paragraph 22 of our Despatch dated 25th October 1848, No. 41, referring to the Receipts from Customs in all India, we observed, that "the "total Customs Receipts, including Salt Duties, have risen from 149 Lacs in "1838-39 to 193 Lacs in 1843-44; and but for the Abolition of the Transit "Duties at Madras in the latter Year it is evident, from the Increase from the "Customs at the other Presidencies, that the total Receipts in the Years "subsequently to 1843-44 would have exceeded Two Crores per Annum."

19. The following Statement shows that in the Years subsequent to 1843-44 the Receipts from Customs had averaged upwards of 183 Lacs of Rupees per Annum, and that the Estimate for 1850-51 indicates an Expectation that in that Year they would reach Rs. 1,97,45,560.

TOTAL RECEIPTS from CUSTOMS from 1844–45 to 1850–51.

	Bengal.	Agra.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1844–45	64,53,255	61,58,324	20,01,667	37,04,923	1,83,18,169
1845–46	83,35,074	53,96,816	16,51,054	33,06,518	1,86,89,462
1846–47	77,55,268	67,12,468	15,10,404	30,71,373	1,90,49,513
1847–48	74,67,556	62,34,801	13,59,846	31,06,172	1,81,68,375
1848–49	72,51,370	57,63,689	9,28,764	24,49,935	1,63,93,758
1849–50	86,32,676	68,28,183	10,27,101	29,06,151	1,93,94,111
Rs.	4,58,95,199	3,70,94,281	84,78,836	1,85,45,072	11,00,13,388
Average Rs.	76,49,200	61,82,380	14,13,139	30,90,845	1,83,35,564
Estimated. 1850–51	1,02,73,500	52,22,000	11,36,460	31,13,600	1,97,45,560

20. The estimated Receipts from Customs in 1850-51 are higher than those realized in any preceding Year under Review. In Bengal the Customs Receipts were expected to produce upwards of a Crore of Rupees in 1850-51, of which Sixty-one Lacs are estimated to arise from the Importation of Salt, which has considerably increased of late, and particularly since the Reduction of the Duty

from Rs. 2. 12. to Rs. 2. 8. per India Maund from 1st April 1849. We must, however, expect to find that the Augmentation in the Quantity of Salt imported will displace a Portion of the Government Salt, so that the Receipts from the Company's Sales will probably have been reduced in nearly as great a Proportion as the Receipts from the Customs Duty on Merchants Salt have risen.

21. The Statement below shows the Gross and Net Receipts from Salt from 1838-39 to 1850-51. In Paragraph 43 of our Despatch dated 19th August 1846, No. 22, we remarked that the average Proceeds from the Sale of Salt in Bengal in the Five Years from 1837-38 to 1841-42 amounted to Rs. 1,46,25,805, or Twenty Lacs per Annum in excess of the average Amount of the preceding Ten Years. In the Five Years from 1842-43 to 1846-47 the average Receipts fell to Rs. 1,24,69,136, or to somewhat near the average Proceeds of the Ten Years alluded to. In the Three Years from 1847-48 to 1849-50 the average Proceeds were still considerably lower, being only Rs. 1,08,97,264, and the estimated Amount in 1850-51 is put down at the lower Sum of Sixty-four Lacs, clearly indicating that the imported Salt is superseding that of Indian Manufacture.

Gross and Net Receipts from the Sale of Salt, including Excise Duty on Salt at Bombay.

	Bengal.	Madras.	Bombay.	Total.
1838–39:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Gross Receipts - -	2,16,09,985	40,29,534	12,57,719	2,68,97,238
Advances and Charges -	40,11,971	5,57,771	1,00,041	46,69,783
Net Receipts -	1,75,98,014	34,71,763	11,57,678	2,22,27,455
1839–40:				
Gross Receipts - -	1,88,95,683	39,88,580	13,96,933	2,42,81,196
Advances and Charges -	41,02,375	5,93,812	1,22,783	48,18,970
Net Receipts -	1,47,93,308	33,94,768	12,74,150	1,94,62,226
1840–41:				
Gross Receipts - -	1,92,72,336	38,10,037	15,90,854	2,46,73,227
Advances and Charges -	44,76,859	7,63,164	1,32,222	53,72,245
Net Receipts -	1,47,95,477	30,46,873	14,58,632	1,93,00,982
1841–42:				
Gross Receipts - -	1,92,76,497	39,92,395	15,01,731	2,47,70,623
Advances and Charges -	52,75,994	6,29,956	1,60,808	60,66,758
Net Receipts -	1,40,00,503	33,62,439	13,40,923	1,87,03,865
1842–43:				
Gross Receipts - -	1,87,09,379	39,97,619	16,83,005	2,43,90,003
Advances and Charges -	50,12,597	7,98,847	1,58,056	59,69,500
Net Receipts -	1,36,96,782	31,98,772	15,24,949	1,84,20,503
1843–44:				
Gross Receipts - -	1,85,09,428	43,21,604	18,60,563	2,46,91,595
Advances and Charges -	58,33,992	5,76,142	1,61,284	65,71,418
Net Receipts -	1,26,75,436	37,45,462	16,99,279	1,81,20,177
1844–45:				
Gross Receipts - -	1,88,86,384	45,25,604	20,04,122	2,54,16,110
Advances and Charges -	55,94,421	7,40,486	1,56,635	64,91,542
Net Receipts -	1,32,91,963	37,85,118	18,47,487	1,89,24,568
1845–46;				
Gross Receipts - -	1,53,56,747	47,06,411	22,74,754	2,23,37,912
Advances and Charges -	49,18,861	6,66,013	1,65,554	57,50,428
Net Receipts -	1,04,37,886	40,40,398	21,09,200	1,65,87,484

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1846–47:				
Gross Receipts - -	1,64,90,382	45,56,352	19,30,219	2,29,76,953
Advances and Charges -	42,46,767	5,47,234	1,53,596	49,47,597
Net Receipts -	1,22,43,615	40,09,118	17,76,623	1,80,29,356
1847–48:				
Gross Receipts - -	1,59,21,009	48,57,218	25,28,430	2,33,06,657
Advances and Charges -	35,88,737	6,67,905	1,85,460	44,42,102
Net Receipts -	1,23,32,272	41,89,313	23,42,970	1,88,64,555
1848–49:				
Gross Receipts - -	1,35,16,804	45,07,977	22,81,922	2,03,06,703
Advances and Charges -	33,62,566	7,38,537	1,75,800	42,76,903
Net Receipts -	1,01,54,238	37,69,440	21,06,122	1,60,29,800
1849–50:				
Gross Receipts - -	1,34,69,341	46,45,926	23,24,871	2,04,40,138
Advances and Charges -	32,64,058	8,12,614	1,69,785	42,46,457
Net Receipts -	1,02,05,283	38,33,312	21,55,086	1,61,93,681
Estimated.				
1850–51:				
Gross Receipts - -	1,02,89,300	46,76,120	22,79,560	1,72,44,980
Advances and Charges -	38,36,739	8,14,000	1,80,400	48,31,139
Net Receipts -	64,52,561	38,62,120	20,99,160	1,24,13,841

22. The annexed Statement, showing the Quantities of Salt sold and imported from 1841-42 to 1850-51, further corroborates this View. From 1841-42 to 1843-44 the Quantity of Government Salt sold annually exceeded Forty-seven Lacs of Maunds, whilst the Quantity imported was on the Average little more than Eight Lacs of Maunds. In November 1844 the Customs Duty on Salt was reduced from Rs. $3\frac{1}{4}$ to Rs. 3 per Maund, and in the following Year the Quantity imported rose to nearly Sixteen Lacs of Maunds. In April 1847 the Duty was further reduced from Rs. 3 to Rs. $2\frac{3}{4}$ per Maund, and on 1st April 1849 it was still further reduced to Rs. $2\frac{1}{2}$ per Maund, and fixed for Four Years at that Rate. The Effect of this Measure would appear to have increased the Imports to Twenty-six Lacs of Maunds. Although the Quantity of Salt sold by the Government maintained the previous Average till the Year 1847-48, it has since fallen below it, and in the Year 1850-51 the Government Sales were reduced to $36\frac{3}{4}$ Lacs of Maunds; but the Addition to the Quantity imported has exceeded the Reduction in the Quantity of Government Salt sold, and it follows that larger Consumption of the Article than before has taken place under the System now prevailing.

BENGAL. QUANTITY of SALT SOLD; showing also the QUANTITY IMPORTED.

	Sold at the Presidency.	Sold in the Provinces.	Total sold.	Imported.	Grand Total.
	Indian Maunds.	Indian Maunds.	Indian Maunds.	Indian Maunds.	Indian Maunds.
1841–42 - -	39,59,336	8,33,026	47,92,362	6,12,592	54,04,954
1842–43 - -	38,70,635	8,36,798	47,07,433	8,92,743	56,00,176
1843–44 - -	39,07,624	8,27,967	47,35,591	9,67,011	57,02,602
1844–45 - -	41,50,346	8,64,391	50,14,737	9,70,596	59,85,333
1845–46 - -	33,99,275	9,15,202	43,14,477	15,82,187	58,96,664
1846–47 - -	37,11,447	9,95,713	47,07,160	14,66,744	61,73,904
1847–48 - -	39,92,316	9,15,876	49,08,192	16,15,086	65,23,278
1848–49 - -	33,16,637	9,20,480	42,37,117	16,10,256	58,47,373
1849–50 - -	33,76,357	10,75,828	44,52,185	21,03,219	65,55,404
1850–51 - -	28,25,101	8,50,141	36,75,242	26,01,034	62,76,276

23. The following is a combined View of the Financial Results of the Salt Revenue in Bengal, whether derived from Profit on the Sales by Government

or from Customs Duty on Salt imported by Merchants, from 1839-40 to the latest Accounts received.

		Rs.	*Rs.*
1839–40:			
Customs Duty at 3¼ Rs. per Maund on Salt imported	-	13,34,452	
Receipts from the Sale of Salt by Government	Rs. 1,88,95,683		
Deduct Advances and Charges	41,02,375		
		1,47,93,308	
			1,61,27,760
1840–41:			
Customs Duty		17,13,384	
Receipts from the Sale of Salt	Rs. 1,92,72,336		
Deduct Advances and Charges	44,76,859		
		1,47,95,477	
			1,65,08,861
1841–42:			
Customs Duty on Salt		18,45,120	
Receipts from the Sale of Salt	Rs. 1,92,76,497		
Deduct Advances and Charges	52,75,994		
		1,40,00,503	
			1,58,45,623
1842–43:			
Customs Duty on Salt		26,51,540	
Receipts from the Sale of Salt	Rs. 1,87,09,379		
Deduct Advances and Charges	50,12,597		
		1,36,96,782	
			1,63,48,322
1843–44:			
Customs Duty on Salt		28,80,356	
Receipts from the Sale of Salt	Rs. 1,85,09,428		
Deduct Advances and Charges	58,33,992		
		1,26,75,436	
			1,55,55,792
1844–45:			
Customs Duty on Salt, reduced from 3¼ to 3 Rs. per Maund from 11th November 1844		27,14,888	
Receipts from the Sale of Salt	Rs. 1,88,86,384		
Deduct Advances and Charges	55,94,421		
		1,32,91,963	
			1,60,06,851
1845–46:			
Customs Duty on Salt		44,31,058	
Receipts from the Sale of Salt	Rs. 1,53,56,747		
Deduct Advances and Charges	49,18,861		
		1,04,37,886	
			1,48,68,944
1846–47:			
Customs Duty on Salt, reduced from 3 to 2¾ Rs. per Maund from 1st April 1847		39,25,544	
Receipts from the Sale of Salt	Rs. 1,64,90,382		
Deduct Advances and Charges	42,46,767		
		1,22,43,615	
			1,61,69,159
1847–48:			
Customs Duty on Salt		41,36,911	
Receipts from the Sale of Salt	Rs. 1,59,21,009		
Deduct Advances and Charges	35,88,737		
		1,23,32,272	
			1,64,69,183
1848–49:			
Customs Duty on Salt, reduced from 2¾ to 2½ Rs. per Maund from 1st April 1849		39,90,083	
Receipts from the Sale of Salt	Rs. 1,35,16,804		
Deduct Advances and Charges	33,62,566		
		1,01,54,238	
			1,41,44,321
1849–50:			
Customs Duty on Salt		47,87,545	
Receipts from the Sale of Salt	Rs. 1,34,69,341		
Deduct Advances and Charges	32,64,058		
		1,02,05,283	
Estimated.			1,49,92,828
1850–51:			
Customs Duty on Salt		61,25,000	
Receipts from the Sale of Salt	Rs. 1,02,89,300		
Deduct Advances and Charges	38,36,739		
		64,52,561	
			1,25,77,561

24. The foregoing Statement shows that there has been a large Declension in the total Amount of the Bengal Salt Revenue in the last few Years, and that the falling-off in the Receipts from Government Sales in those Years is considerably greater than the Increase in the Customs Receipts on Salt imported. Some Improvement is assumed in your Sketch Estimate for 1851-52; but we cannot rely upon the Realization of the View given in that Document, and we fear that the Result will still be such as we have described that of previous Years.

25. You will observe from the following Statement, comparing the earliest Years with the latest of the Series of which the Quantities sold have been shown above, that a very considerable Reduction of Revenue has taken place, notwithstanding that the Quantity of the Article sold and imported was much increased. This is a Loss of serious Extent, and whatever may be deemed to be the wisest Policy in a commercial point of view, it cannot be contemplated in the present State of our Finances without great Regret as an important Element in the Deficiency of Revenue to meet the Expenditure of the Year which still appears in your latest Accounts.

Net Receipt from Salt.

Average of the Two Years 1841–42 and 1842–43 - -	Rs. 1,60,96,972
Ditto of the Years 1849–50 and 1850–51 - - -	1,37,85,194
Annual *decreased* Receipt - -	Rs. 23,11,778

Quantity of Salt sold and imported.

Average of the Two Years 1841–42 and 1842–43 - -	Maunds 55,02,565
Ditto of the Years 1849–50 and 1850–51 - - -	„ 64,15,840
Annual Increase of Quantity - -	„ 9,13,275
Or about Tons -	33,500

26. We observe that the Receipts from the Salt Department at Madras have not maintained the Improvement exhibited in the Three Years 1845-46 to 1847-48, when they averaged 40¾ Lacs per Annum. In the Three succeeding Years, 1848-49 to 1850-51, the Average fell to 38¼ Lacs, being a Deterioration of more than Six per Cent.

Madras.	*Salt Monopoly.* —	1845–46.	Net Proceeds - -	Rs. 40,40,398
		1846–47.	„ - -	40,09,118
		1847–48.	„ - -	41,89,313
		1848–49.	„ - -	37,69,440
		1849–50.	„ - -	38,33,312
	Estimated.	1850–51.	„ - -	38,62,120

27. At Bombay the Excise Duty on Salt yielded more in 1847-48 than in any preceding or subsequent Year, the net Receipts having amounted to Rs. 23,42,970. In the succeeding Three Years they averaged Rs. 21,20,123 only, being a Deterioration of nearly Ten per Cent. per Annum.

Bombay.	*Salt.* —	1847–48.	Net Receipts - - -	Rs. 23,42,970
		1848–49 to estimated 1850–51.	Average Receipts -	Rs. 21,20,123

OPIUM.

28. We shall now advert to the important Source of Income derived from Opium. In our Despatch dated 25th October 1848, No. 41, Paras. 25 and 26, we noticed the extraordinary Fluctuations under this Head of Revenue for several Years subsequently to 1838-39, owing to the State of our Relations with China.

29. The annexed Statement shows the Fluctuation to have been less frequent since, with the Exception of the Years 1847-48 and 1849-50. In 1847-48 the Income from Opium was less than the Average of the Two preceding Years by 118 Lacs, which in your Letter dated 7th July 1849, No. 23, you attributed to the disturbed State of the Calcutta Money Market at that Period, and in respect of Bombay to the Increase of the Duty on Opium Passes and the depressed State of the Market. We apprehend that both in Bengal and Bombay the falling-off is mainly attributable to the commercial

Difficulties which prevailed in 1847-48, which depressed the Sale of the Drug both in Quantity and Price.

Gross and Net Receipts from Opium.

	Bengal.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*
1845–46:			
Gross Receipts	2,96,00,671	61,80,153	3,57,80,824
Advances and Charges	75,43,872	2,25,712	77,69,584
Net Receipts	2,20,56,799	59,54,441	2,80,11,240
1846–47:			
Gross Receipts	3,06,74,312	61,08,418	3,67,82,730
Advances and Charges	78,99,365	49,975	79,49,340
Net Receipts	2,27,74,947	60,58,443	2,88,33,390
1847–48:			
Gross Receipts	2,35,61,814	37,90,276	2,73,52,090
Advances and Charges	1,06,64,096	72,955	1,07,37,051
Net Receipts	1,28,97,718	37,17,321	1,66,15,039
1848–49:			
Gross Receipts	3,01,53,460	89,80,980	3,91,34,440
Advances and Charges	1,06,23,332	1,09,283	1,07,32,615
Net Receipts	1,95,30,128	88,71,697	2,84,01,825
1849–50:			
Gross Receipts	3,75,74,266	74,00,317	4,49,74,583
Advances and Charges	97,97,429	1,13,949	99,11,378
Net Receipts	2,77,76,837	72,86,368	3,50,63,205
Estimated.			
1850–51:			
Gross Receipts	3,09,32,731	80,71,300	3,90,04,031
Advances and Charges	1,02,19,275	83,350	1,03,02,625
Estimated Net Receipts	2,07,13,456	79,87,950	2,87,01,406
Sketch Estimate.			
1851–52:			
Gross Receipts	2,99,71,184	72,70,600	3,72,41,784
Advances and Charges	1,02,67,100	96,500	1,03,63,600
Estimated Net Receipts	1,97,04,084	71,74,100	2,68,78,184

30. In 1848-49 the Price of Opium was still lower than it was in 1847-48, but the Quantity sold was 33,073 Chests against 22,879 in 1847-48, and the Quantity of Malwa Opium registered for Passports in 1848-49 was 21,456 Chests against 10,969 in 1847-48, hence the Increase of Revenue from those Sources to Rs 2,84,01,825 in 1848-49 against Rs. 1,66,15,039 in 1847-48.

31. In 1849-50 the net Revenue from Opium greatly exceeded that of any former Period, it having amounted to Three and a Half Crores of Rupees, and thus a Surplus in the Finances of India was realized sooner than could otherwise have been expected.

32. The Increase in the Opium Revenue in 1849-50 may be assumed at Seventy Lacs beyond the average Amount of even favourable Years. To that Extent we therefore consider your ordinary Revenues were especially improved in that Year.

33. We think it important always to keep in view the serious financial Effects to which we are liable from so large a Dependence on an Article the Value of which is of so fluctuating a Character.

34. The Sayer and Abkaree Receipts, including the Moturpha Tax at Madras, now yield upwards of a Crore of Rupees per Annum. The Increase in those Receipts has been gradual since the Year 1845-46, when they amounted to Rs. 92,71,077. The last Years actual Accounts, 1849-50, show that they had risen to Rs. 1,02,86,731, and they are estimated to produce a still larger Amount in 1850-51.

SAYER and ABKAREE, including the MOTURPHA TAX at MADRAS.

	Bengal.	Agra.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1845–46 - -	26,46,066	24,95,182	32,06,017	9,23,812	92,71,077
1846–47 - -	27,84,932	25,87,809	30,65,692	8,83,499	93,21,932
1847–48 - -	28,99,006	27,27,637	31,45,044	9,23,008	96,94,695
1848–49 - -	30,43,105	29,49,306	33,05,808	9,08,036	1,02,06,255
1849–50 - -	30,19,541	29,96,874	33,40,852	9,29,464	1,02,86,731
Estimated.					
1850–51 - -	31,52,100	29,50,000	33,44,430	10,23,310	1,04,69,840

35. The Revenue from Stamps in Bengal has gradually declined since 1845-46 from Twenty-four Lacs to Twenty-two Lacs in 1850-51.

In Agra there was a considerable Increase in the Stamps Receipts in 1849-50, which was not, however, expected to be maintained, the Amount estimated in 1850-51 being 1,40,000 Rs. less than the actual Receipts in 1849-50. The Stamp Receipts at Madras appear to have recovered from the depressed State to which they had fallen in the Five Years from 1844-45 to 1848-49, when they averaged little more than Three Lacs of Rupees per Annum. They have now increased to nearly 4¼ Lacs, which is, however, less than the annual Receipts prior to 1844-45. The Stamp Duties at Bombay have also somewhat increased since 1844-45. The Receipts from this Source are, however, inconsiderable both at Madras and Bombay. Indeed the whole Revenue from Stamps is less than Forty-six Lacs per Annum on the Average of Years.

STAMP DUTIES.

	Bengal.	Agra.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1845–46 - -	24,11,824	12,62,033	2,32,540	5,07,087	44,13,484
1846–47 - -	23,50,433	13,41,972	2,48,123	5,35,450	44,75,978
1847–48 - -	23,22,053	14,01,380	3,01,306	5,51,834	45,76,573
1848–49 - -	22,49,104	14,17,892	3,68,244	5,48,922	45,84,162
1849–50 - -	22,46,118	15,60,474	4,20,363	5,94,221	48,21,176
Estimated.					
1850–51 - -	22,10,500	14,20,000	4,24,490	5,82,500	46,37,490

36. In reviewing the Income from Subsidies, &c., we observe that the Nizam's Government paid in 1848-49, on account of Arrears of the Mahratta Choute, the large Sum of Rs. 7,84,255, in addition to the current Year's Contribution of Rs. 1,06,944, which accounts for the total Receipts from Subsidies, &c. in that Year being so much larger than usual. The Nagpore Subsidy of Eight Lacs per Annum was paid regularly in the Years from 1845-46 to 1848-49, but in 1849-50 Six Lacs only were received on that Account; a most unusual Circumstance, requiring Explanation, as this Subsidy has been hitherto paid with almost as much Regularity as the Tributes from Mysore, Travancore, &c.

TRIBUTES including PEISHCUSH and SUBSIDIES.

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1845–46 - -	13,96,132	34,46,430	8,57,482	57,00,044
1846–47 - -	19,09,308	34,46,431	8,19,581	61,75,320
1847–48 - -	20,99,908	34,46,431	8,59,275	64,05,614
1848–49 - -	27,98,640	34,46,431	7,98,224	70,43,295
1849–50 - -	18,79,699	34,46,431	8,68,035	61,94,165
Estimated.				
1850–51 - -	20,32,560	34,46,431	10,31,190	65,10,181

37. The annual Proceeds of the Tobacco Monopoly at Madras since 1845-46 have not equalled the Amount realized in that Year; nor does there appear to be any Tendency to Improvement under this Head of Revenue at that Presidency.

Gross and Net Receipts from the Tobacco Monopoly at Madras.

		Rs.	*Rs.*
1845–46.	Gross Receipts - - - -	9,00,752	
	Cost of the Article, Moyen Zabita, &c. -	2,27,052	
			6,73,700
1846–47.	Gross Receipts - - - -	8,85,854	
	Cost of the Article, &c. - - -	2,75,673	
			6,10,181
1847–48.	Gross Receipts - - -	8,95,964	
	Cost of the Article, &c. - - -	2,26,619	
			6,69,345
1848–49.	Gross Receipts - - -	9,13,879	
	Cost of the Article, &c. - - -	2,88,122	
			6,25,757
1849–50.	Gross Receipts - - -	8,81,065	
	Cost of the Article, &c. - - -	2,56,543	
			6,24,522
Estimated.			
1850–51.	Gross Receipts - - -	8,77,000	
	Cost of the Article, &c. - - -	2,72,020	
			6,04,980

38. With respect to the Receipts and Charges connected with our Indian Mints, we have no doubt that but for the Gain on the Copper Coinage the Charges would considerably exceed the Receipts.

The annexed Statement shows that, with the Exception of the Year 1849-50, this was the Case in respect of the Calcutta Mint, and we apprehend that similar Results would be found in respect of the Mints at Madras and Bombay if the Entries on the annual Statements of those Presidencies admitted of the same Investigation.

Ordinary and Extraordinary Receipts and Charges of the Calcutta Mint.

	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	Estimated, 1850–51.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Gain on Copper Coinage	4,30,302	2,97,930	2,87,861	3,47,690	1,94,418	1,40,000
Other Receipts -	2,97,359	3,08,365	1,69,462	2,72,430	2,78,503	2,81,300
Total Receipts - -	7,27,661	6,06,295	4,57,323	6,20,120	4,72,921	4,21,300
Deduct Charges -	4,74,833	4,18,707	2,95,837	3,23,136	2,77,852	3,07,138
Net Receipts - -	2,52,828	1,87,588	1,61,486	2,96,984	1,95,069	1,14,162

39. The Difference between the Price of the Copper purchased for Coinage, including Charges of Fabrication, and the nominal Value of the Coinage when issued, is properly regarded as Profit; but as most of the Coin is again returned to the Public Treasuries when defaced by Wear, it becomes of less Value to Government than what it originally cost as Metal, and hence the Profit first obtained is to some Extent nominal.

40. As the Indian Mints take Credit for the Profits on the Copper Money issued, they ought to be charged with the Losses incurred in the Disposal of the old Pyce, not only at the General Treasury but at every other Treasury under Government. Until this be done it will be impossible to ascertain accurately the financial Result of the great Circulation of Copper Money in India, and we strongly recommend that this Course should be invariably followed for the future at each of the Presidencies.

41. With respect to the Post Office Department, we observe that under the Presidency of Bengal the Charges exceed the Postage Receipts, which is, however, counteracted by Surplus Receipts in the North-west Provinces.

42. At

42. At Madras the Charges are in excess of the Post Office Receipts, and at Bombay they exceed the Receipts to the Extent of more than 1½ Lacs of Rupees per Annum on the Average, which we presume may be accounted for by the Explanation given by the Postmaster General at Bombay, in a Letter dated 20th May 1847, received through your Government, in reference to our Observations on the Results of previous Years, to have arisen "from the greatly "increased Overland Communication between England and India having "rendered it necessary for Government to make Additions to the Bombay "Postal Establishments, on which devolve the Duty and Expense of sorting "and despatching the Overland Mails for all India, and of carrying them "beyond the Limits of this Presidency, whilst the Inland Postage realized on "by far the greatest Portion of the Overland Letters and Papers, instead of "being exhibited as a Portion of the Receipts of Bombay, is carried to the "Credit of the Calcutta, Madras, and Agra Presidencies."

ORDINARY and EXTRAORDINARY RECEIPTS and CHARGES of the POST OFFICES at the several Presidencies.

	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	Estimated. 1850–51.
BENGAL.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Receipts - -	5,96,560	5,34,016	5,14,237	4,86,043	4,90,019	4,94,400
Charges - -	5,85,825	5,88,073	5,50,357	5,46,324	5,44,224	5,21,900
Net Receipts - -	10,735	—	—	—	—	—
Excess of Charge -	- -	54,057	36,120	60,281	54,205	27,500
AGRA.						
Receipts - -	6,61,985	7,73,176	8,01,935	9,14,125	9,37,177	9,00,000
Charges - - -	6,32,019	7,09,073	7,37,270	7,89,796	8,19,911	8,50,000
Net Receipts - -	29,966	64,103	64,665	1,24,329	1,17,266	50,000
MADRAS.						
Receipts - -	4,02,066	3,94,380	4,15,282	3,99,274	4,03,773	4,03,770
Charges - -	4,03,608	4,33,680	4,40,788	4,42,395	4,35,031	4,33,440
Excess of Charge -	1,542	39,300	25,506	43,121	31,258	29,670
BOMBAY.						
Receipts - -	2,47,919	2,60,178	2,31,973	2,45,084	2,42,835	2,46,000
Charges - -	3,83,568	3,87,000	4,23,372	4,01,734	3,94,843	4,03,770
Excess of Charge -	1,35,649	1,26,822	1,91,399	1,56,650	1,52,008	1,57,770

43. We presume that the Inland Postage thus alluded to was realized within the Presidencies of Bengal, Madras, and Agra, in which Case it would be properly applicable to those Presidencies. But if the Postage was realized within the Presidency of Bombay it should have been credited as a Receipt of that Presidency, it being inconvenient and useless to adjust in the Account of Supplies between the Presidencies particular Items of Receipt and Charge which may be thought more applicable to one Presidency than to another.

44. That the Overland Communications with India and the Improvement in the Postal Arrangements in the Interior have added largely to the Charges of Government there can be no Doubt, and we trust that the Advantages to the Public and to Commerce have been more than commensurate thereto. It will nevertheless be proper to conduct the altered System with as much Economy as is consistent with an efficient Discharge of all the Duties connected with the Postal Administration.

45. In Paragragh 31 of our Despatch dated 25th October 1848, No. 41, we remarked that the Improvement which had taken place in the Revenues of Singapore, Penang, and Malacca, in 1841-42, was not expected to be maintained in the Years 1846-47 and 1847-48; which has proved to be the Case, the

Deterioration having in fact been greater than was estimated. Since 1847-48 there has been some Improvement, but the average Receipts are still short of Seven Lacs of Rupees per Annum, while the Charges, exclusive of the Pay of the Troops employed in the Eastern Settlements, but including all other Military Charges, average more than Twelve Lacs of Rupees per Annum.

Eastern Settlements.

Revenues.—1840–41		Rs. 5,56,329
1841–42		7,11,347
1842–43		7,29,088
1843–44		7,74,622
1844–45		7,39,806
1845–46		7,59,040
1846–47		6,45,744
1847–48		6,35,657
1848–49		7,12,761
1849–50		6,74,197
Estimated. 1850–51		6,91,640

Charges.—1845–46	Ordinary Charges	Rs. 5,64,979		
	Extraordinary Charges	1,16,671		
	Batta, &c. to Troops	8,26,885		
		15,08,535		
	Less Extraordinary Receipts	11,396		
				14,97,139
1846–47	Ordinary Charges	Rs. 5,92,539		
	Extraordinary Charges	82,102		
	Batta, &c.	4,93,997		
		11,68,638		
	Less Extraordinary Receipts	2,251		
				11,66,387
1847–48	Ordinary Charges	Rs. 5,73,869		
	Extraordinary Charges	68,333		
	Batta, &c.	4,10,345		
		10,52,547		
	Less Extraordinary Receipts	2,964		
				10,49,583
1848–49	Ordinary Charges	Rs. 6,12,555		
	Extraordinary Charges	58,807		
	Batta, &c.	3,98,673		
		10,70,035		
	Less Extraordinary Receipts	2,563		
				10,67,472
1849–50	Ordinary Charges	Rs. 6,11,231		
	Extraordinary Charges	56,646		
	Batta, &c.	4,70,707		
		11,38,584		
	Less Extraordinary Receipts	982		
				11,37,602
Estimated. 1850–51	Ordinary Charges	Rs. 6,39,830		
	Extraordinary Charges	1,40,000		
	Batta, &c.	5,37,690		
		13,17,520		
	Less Extraordinary Receipts	1,200		
				13,16,320

46. In Paragraph 32 of our above-mentioned Despatch we adverted to the progressive Improvement which had taken place in the Revenues from the Burmese Territory from 1838-39 to 1845-46. The total Receipts since the latter Year have been fully maintained, as will be seen by the Statement annexed, notwithstanding a falling off in the Sayer Revenue, owing chiefly to a Diminution in the Collection of Transit Duties at Amherst.

Revenues

Revenues from the Burmese Territory.

1838–39				Rs. 14,68,334
1845–46				18,25,343
1846–47	Land	Rs. 15,93,284		
	Sayer	2,67,911		
	Abkaree	98,101		
				19,59,296
1847–48	Land	Rs. 16,70,088		
	Sayer	1,58,097		
	Abkaree	95,689		
				19,23,874
1848–49	Land	Rs. 16,21,887		
	Sayer	1,68,945		
	Abkaree	95,500		
				18,86,332
1849–50	Land	Rs. 16,20,146		
	Sayer	1,29,019		
	Abkaree	97,673		
				18,46,838
Estimated. 1850–51	Land	Rs. 17,32,300		
	Sayer	1,28,300		
	Abkaree	1,20,000		
				19,80,600

47. Following the Course pursued in our Despatch above mentioned, we annex the ordinary Receipts from the Province of Scinde since its Acquisition in the Year 1843-44. In 1847-48 the Revenue from Scinde amounted to rather more than Thirty Lacs, but it has since deteriorated to about 28½ Lacs per Annum.

Revenues from the Province of Scinde.

1843–44		Rs. 9,27,566
1844–45		27,18,610
1845–46		27,74,201
1846–47		26,67,305
1847–48		30,03,697
848–49		29,23,515
1849–50		28,62,592
Estimated. 1850–51		28,47,900

48. In Paragragh 35 of our Despatch just referred to we observed that Payment had been obtained from the Gwalior Durbar of Rs. 3,20,220, "in part "of Compensation for Losses sustained during and in consequence of the late "Hostilities" with that State; whereas Five Lacs was assumed in the Treaty as the Amount of Compensation to be defrayed. We now find that a further Payment was made on that Account by the Gwalior State in 1849-50, which makes more than Six Lacs, irrespective of the Ten Lacs received in 1843-44 on account of the War Charges.

Gwalior State.

1843–44	In part Compensation for Losses sustained, &c.	Rs. 3,20,220
	Received on account of War Charges	10,00,000
1849–50	Received from the Gwalior State for Compensation, &c.	2,92,778

49. The Sum of Rs. 1,11,092 credited in the Bengal Statement for 1848-49 as received on account of Compensation for Losses sustained during the Hostilities with the State of Gwalior appears by the General Books for the same Year to have been erroneously entered in this Statement, that Item being applicable to the Head of "Scindia's Reformed Contingent," should have been included in the Debt Account. It also appears by the General Books that the Balance due by Government at the Close of the Year 1848-49 on account of "Scindia's Reformed Contingent" was Rs. 5,26,473, and on account of the "Gwalior Contingent, under Treaty of the 13th January 1844," Rs. 22,45,558.

50. By the Treaty with the late Government of Lahore dated 9th March 1846 a Crore and a Half of Rupees were to be paid to the British Government as an Indemnification for the Expenses of the War then concluded, and for the Security of such Payment the Maharajah ceded certain Territories in the Hill Countries of the Punjaub. The greater Portion of this Territory was, however, by Treaty of the 16th March 1846, made over by the British Government to Maharajah Golab Sing, for which he undertook to pay a Moiety (Seventy-five

Lacs) of the Indemnity of the Crore and Half already mentioned. The total Amount received from both Sources, according to the following Statement*, is only Cos. Rs. 1,19,20,860, or, at the Exchange laid down in the Bombay revised

*1845–46	From the Sikh Government			Rs. 2,98,184
1846–47	From the Sikh Government	Rs. 39,09,428		
	From Golab Sing	42,75,996		
				81,85,424
1847–48	From the Sikh Government	5,60,344		
	From Golab Sing	17,25,596		
				22,85,940
1848–49	From the Sikh Government	1,96,171		
	From Golab Sing	2,71,655		
				4,67,826
1849–50	From Golab Sing			6,83,486
		Company's Rupees		1,19,20,860
	or, at 100 Co.'s Rs. for 99·249 N. Rs., Nanuckshahee Rupees			1,18,31,334

Assay Table, Nanuckshahee Rupees 1,18,31,334, of which Amount the Sikh Government paid Nanuckshahee Rupees 49,26,846, and Golab Sing Nanuckshahee Rupees 69,04,488; there consequently remains unpaid on account of the Indemnity about Thirty-one Lacs. Of this Sum Twenty-five Lacs was owing by the Sikh Government at the Period of its Deposition, and there is owing also by the Maharajah Golab Sing nearly Six Lacs, which we presume will be forthcoming at an early Period, although nothing is credited in the Bengal Estimate for 1850-51 on that Account.

Indemnity payable		N. Rs. 1,50,00,000
Received from the Sikh Government	Rs. 49,26,846	
Received from Golab Sing	69,04,488	
		1,18,31,334
Remaining unpaid		Rs. 31,68,666

51. It was also stipulated by Article 9 of the Treaty with the Government of Lahore of 16th December 1846, "that the Lahore state shall pay to the "British Government Twenty-two Lacs of New Nanuckshahee Rupees of full "Tale and Weight per Annum" for the Maintenance of the Troops employed in the Lahore Territories. Under this Arrangement upwards of Fifty Lacs of N. Rupees ought to have been paid to the British Government; whereas Fourteen Lacs only appear to have been received on that Account. No Faith was therefore kept by the Lahore Government in either of their Engagements, and the subsequent Rebellion and War ended in the necessary Annexation of the Punjab to the British Territory.

Receipts from Government of Lahore for the Maintenance of the British Troops left for the Protection of the Country.

1846–47	Received from Lahore Durbar for the Troops at Lahore	Rs. 2,50,000
1848–49	Ditto ditto	10,77,664
1849–50	Ditto ditto	1,10,087
	Co.'s Rs.	14,37,751
	or N. Rs.	14,26,953

PUNJAB.

52. It will be convenient here to review the Revenues and Charges of the Punjab since its Acquisition, for which Purpose we insert the following Abstract:—

REVENUES and CHARGES of the PUNJAB and TRANS-INDUS TERRITORY.

	1849–50.	Regular Estimate, 1850–51.	Sketch Estimate, 1851–52.
REVENUES.	*Rs.*	*Rs.*	*Rs.*
Land Revenue	95,20,356	1,05,00,000	1,03,00,000
Sayer	80,958	2,75,000	23,00,000
Abkaree	2,73,223		
Salt	8,32,987	12,00,000	
Customs	5,94,468	2,50,000	—
Post Office	1,46,579	2,00,000	1,50,000
Stamps	57,120	1,10,000	1,00,000
Judicial Fees, &c.	59,760	60,000	90,000
Sale of Presents	35,086	10,000	10,000
Miscellaneous Receipts	8,421	32,000	55,000
Ordinary Revenues	1,16,08,958	1,26,37,000	1,30,05,000
EXTRAORDINARY RECEIPTS.			
Proceeds of confiscated Property of the late Government, &c.	13,43,697	25,00,000	3,00,000
Refunded Charges, &c.	72,851	65,000	91,000
Extraordinary Receipts	14,16,548	25,65,000	3,91,000
Total Receipts	1,30,25,506	1,52,02,000	1,33,96,000
Total Charges	69,31,195	1,30,84,000	1,19,51,000
Surplus - Rs.	60,94,311	21,18,000	14,45,000

	1849–50.	Regular Estimate, 1850–51.	Sketch Estimate, 1851–52.
CHARGES.	*Rs.*	*Rs.*	*Rs.*
Land Revenue	8,61,832	12,06,000	17,65,000
Sayer	100	—	
Abkaree	10,459	26,000	
Salt	35,486	2,26,000	
Customs	956	1,13,000	—
Post Office	65,188	90,000	1,00,000
Stamps	3,917	8,000	7,000
Judicial Charges	5,65,515	10,96,700	13,87,000
Diet of Prisoners, &c.	56,289	94,500	1,00,000
Police, Civil and Military	7,83,489	17,36,800	19,00,000
Local Corps	12,12,979	29,40,000	21,00,000
Political Pensions, &c.	4,40,549	15,00,000	18,50,000
General Charges	3,65,801	2,33,000	4,13,000
Ordinary Charges	44,02,559	92,70,000	96,22,000
EXTRAORDINARY CHARGES.			
Arrears of Establishments and Pay of Levies of former Government, &c.	23,43,173	16,65,000	6,54,000
Buildings and Works	1,000	19,24,000	16,50,000
Miscellaneous	1,84,463	2,25,000	25,000
Extraordinary Charges	25,28,636	38,14,000	23,29,000
Total Charges - Rs.	69,31,195	1,30,84,000	1,19,51,000

PUNJAB.—1849–50.	Land Revenues	- -	Rs. 95,20,356
Estimated. 1850–51.	Do.	- - -	1,05,00,000
Estimated. 1851–52.	Do.	- - -	1,03,00,000
1849–50.	Sayer, Abkaree, and Salt	-	Rs. 11,87,168
Estimated. 1850–51.	Do.	- - -	14,75,000
Estimated. 1851–52.	Do.	- -	23,00,000

53. It will be seen by the foregoing Statement, which embraces One Year's actual and Two Years estimated Receipts and Charges, that the Land Revenue from the Punjab may be assumed at about a Crore of Rupees per Annum at present. The Sayer, Abkaree, and Produce of Salt Mines, which in 1849-50 yielded less than Twelve Lacs, are estimated at Twenty-three Lacs in 1851-52. The Customs Duties, which amounted to nearly Six Lacs of Rupees in 1849-50, have been abolished. The net Revenue from Stamps will probably Amount to about a Lac per Annum, and the Post Office Receipts in excess of the Charges are estimated in 1851-52 at Rupees 50,000.

54. The total ordinary Revenue of the Punjab in 1849-50 is stated to have amounted to Rs. 1,16,08,958. In 1850-51 it is estimated at Rs. 1,26,37,000, and in 1851-52 at Rs. 1,30,00,000. In the latter Year a considerable Increase was expected in the Sayer and Salt Receipts, in respect of which Mr. Morey, the Officiating Accountant, observed in his Letter to your Financial Secretary, dated 19th August 1851, "so far as my present Means of Information enables

" me to judge, I am of opinion that the actual Increase from those Sources will " be quite as much, if not more, than what I have reckoned upon for the present " Year."

55. The ordinary Revenue of the Punjab may therefore, we think, be assumed at about 130 Lacs per Annum.

56. With respect to the Charges, it seems to be more difficult at present to form any clear Idea of their probable annual Amount. The Charges of 1849-50 evidently afford no Criteria of the Amount likely to be incurred in subsequent Years. The Estimates for 1850-51 and 1851-52 assume the Ordinary Charges at Ninety-three and Ninety-six Lacs respectively. This large Amount is reached by considerable Augmentations of Charge under several Heads. The Revenue, Abkaree, and Salt Charges, which in 1850-51 are taken at Rs. 14,62,000, are in 1851-52 estimated at Rs. 17,65,000, being an Increase of above Three Lacs of Rupees. In the Judicial Charges the Increase is nearly as large, the Addition to the General Charges is nearly Two Lacs, and the Political Pensions are raised from Fifteen Lacs to 18½ Lacs in that Year, and thus the Reduction of Eight and a Half Lacs in the Expense of the local Corps is more than absorbed by Augmentations of Charge. The Extraordinary Charges for Civil Buildings and Works are taken at Nineteen and Sixteen Lacs respectively. The Average of those Charges, ordinary and extraordinary, would be 112 Lacs per Annum, which being deducted from a Revenue of 130 Lacs would leave a Surplus of only Eighteen Lacs per Annum; but supposing the Cost of Civil Buildings and Works to be hereafter reduced, as we trust they will be, to Five Lacs per Annum, and the Charges to remain at about Ninety-five Lacs, the annual Surplus would be Thirty Lacs. This, however, includes none of the Charges of the regular Troops, nor the Expenses of Barrack Accommodation for the Army.

57. In your Letter dated 15th August 1851, No. 46, Paras. 38 to 46, Reference is made to the Finances of the Punjab, and Reports from the Officiating Accountant at Agra upon the Subject are quoted, from which it is evident that no accurate Conclusion had been reached as to the probable Amount of the Surplus. He says, "I would not therefore venture for the " present to assume more than Forty Lacs of Surplus; nor do I think that the " permanent Result of the Annexation of the Punjab upon the Indian Finances " will be satisfactorily ascertained till the actual Accounts of 1852-53 are " brought to a Close."

58. We feel assured that you will see the Necessity of exercising a vigilant Supervision of every Branch of the Establishments in this new Territory, with a view of keeping the total Expenditure of the Punjab within the narrowest Limits compatible with its efficient Government. We desire to impress this the more strongly upon you, as there appears to us to be a Tendency to enlarged Expenditure in those Districts.

59. Before we quit the Subject of the Punjab Finances, it may be proper to explain, that the View indicated in Para. 6 of our Despatch dated 5th February 1851, No. 10, in respect of the Year 1849-50, is erroneous, and that the Error was occasioned by the Receipts and Charges of the Cis and Trans Sutlej States having been included with those of the Punjab in the Statement which accompanied our Governor General's Letter dated 13th November 1850, No. 40.

SCINDE.

60. In Para. 55 of our former Review we inserted a Statement of the Charges on account of the Province of Scinde, from the Acquisition of the Territory in 1843-44 to the latest Information then before us. We now continue that Statement from the Accounts since received.

CHARGES on account of the PROVINCE of SCINDE.

	1843–44.	1844–45.	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	Estimated. 1850–51.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Allowance to the Ex-Ameers	1,50,000	2,34,266	2,31,611	2,48,860	3,08,697	3,04,575	3,39,465	2,89,570
Officer, &c. in charge of them	51,364	1,14,849	58,869	52,766	38,856	Included in Civil Charges.		
Ordinary Civil Charges	6,59,317	11,22,789	13,02,009	15,32,450	17,78,716	13,80,018	24,61,745	14,43,180
Ordinary Military Charges for Scinde Corps, &c.	- -	- -	12,46,341	15,15,891	16,74,801	—	—	—
Extraordinary Civil Charges for Public Works, &c.	19,356	5,06,825	3,19,210	1,57,840	33,462	2,37,219	3,05,925	2,30,800
Military Charges, including Commissariat	- -	33,55,149	32,96,428	30,63,674	18,58,893	32,58,798	28,67,473	25,02,000
Batta Ration Money, &c. to Regiments employed in Scinde	- -	50,680	71,909	—	—	—	—	—
Extraordinary Military Charges of the Scinde Force	30,88,148	—	—	—	—	—	—	—
Ditto, War Charges	30,46,070	—	—	—	—	—	—	—
Commissariat Charges	4,95,878	Included in Military Charges.			—	—	—	—
Buildings and Dead Stock	1,61,926	2,14,679	Included in Military Charges subsequently to 1844–45.					—
Extraordinary Military Charges for Bombay Accounts	- -	2,53,018	3,37,763	2,67,433	1,06,050	—	—	—
Arrears of Commissariat Charge brought to account in Bengal in 1848–49	- -	- -	- -	- -	- -	9,27,694	—	—
Rs.	76,72,059	58,52,255	68,64,140	68,38,914	57,99,475	61,08,294	59,74,608	44,65,550
Deduct, Extraordinary, Civil, and Military Receipts	19,453	43,391	60,245	3,30,839	3,86,224	3,50,099	3,07,687	41,260
Charges	76,52,606	58,08,864	68,03,895	65,08,075	54,13,251	57,58,195	56,66,921	44,24,290
Deduct also, Ordinary Revenues of Scinde, Para. 47	9,27,566	27,18,610	27,74,201	26,67,305	30,03,697	29,23,515	28,62,592	28,47,900
Excess of Charge Rs.	67,25,040	30,90,254	40,29,694	38,40,770	24,09,554	28,34,680	28,04,329	15,76,390

Net Charge on account of the Province of Scinde.

1844–45	Rs. 30,90,254
1845–46	40,29,694
1846–47	38,40,770
1847–48	24,09,554
1848–49	28,34,680
1849–50	28,04,329
	Rs. 1,90,09,281
	Average Rs. 31,68,213

61. It is exceedingly difficult to arrive at an accurate View of the annual Charges of the Province of Scinde, from the irregular Mode of bringing them to account, as shown in the preceding Statement. Combining the Charges of the Six Years from 1844-45 to 1849-50 we find the average Amount, after deducting the Revenue, to have been about 31½ Lacs per Annum. It is satisfactory to observe, however, that the Charge has been much diminished in later Years, and that in the Year 1850-51 a net Charge is estimated of only Rs. 15,76,390. We shall be glad to learn that so extensive an Amelioration is realized.

62. In the Year 1848-49 the Receipts and Charges of the Province of Scinde were transferred from the Bengal to the Bombay Accounts; but there was an Arrear of Rs. 9,27,694 for Commissariat Charges of former Years included in the Bengal Accounts of that Year, which forms a Part of the Total Charges of the Six Years upon which the above Average has been struck. Exclusive of that Sum, the Average Charge of Scinde upon the Revenues of India would be about Thirty Lacs per Annum.

63. The Estimate for 1850-51 promises a far more favourable Result, the Net Charge being assumed at 15¾ Lacs. We are afraid, however, this is a more sanguine View than the Expenditure of preceding Years would justify us in adopting at present as the Cost of the Province of Scinde, exclusive of

the Expense of the regular Troops of the Scinde Division of the Army, which we estimate at Twenty Lacs more at least.

Estimate.—Troop Horse Artillery	Rs. 1,00,000
Foot Artillery, Sappers, &c.	2,00,000
Two Regiments Queen's Infantry	7,00,000
Six Regiments Bombay Native Infantry	10,00,000
	Rs. 20,00,000

64. We consider that Twenty Lacs may be assumed as probable Charge on account of Scinde, exclusive of the Pay of the regular Troops, as above.

Stipends to the Ex-Ameers of Scinde	Rs. 3,00,000
General Charges	3,00,000
Judicial Charges	6,00,000
Revenue and Customs	3,50,000
Indian Navy	2,50,000
Military Expenses, including Local Corps, Commissariat Charges, Public Works, &c.	30,00,000
	Rs. 48,00,000
Deduct Revenue	28,00,000
Probable Charge of Scinde	Rs. 20,00,000

SATTARAH.

65. The Annexation of the Territory of Sattarah to the Presidency of Bombay will occasion a new Entry in the Accounts for 1850-51 to exhibit the Receipts and Charges of that Territory. According to the Estimate for 1850-51, the Charges exceed the Receipts by upwards of Three and a Half Lacs, as shown in the following Abstract:

ESTIMATED RECEIPTS and CHARGES of SATTARAH, 1850–51.

RECEIPTS.		*Rs.*	CHARGES.	*Rs.*
General Department		18,600	Political Stipends	3,60,850
			General Charges	3,85,400
Judical Fees		6,000	Judicial Charges	5,00,000
			Revenue Charges, including 9¾ Lacs in Allowances to Zemindars, Grants to Mosques, &c.	11,57,260
Land Revenue and Sayer		19,85,800		
Land Customs		42,000		
	Rs.	20,52,400	Rs.	24,03,510
			Add Amount of Extraordinary Charges in excess of Extraordinary Receipts	2,720
Excess of Charge		3,53,830		
	Rs.	24,06,230	Rs.	24,06,230

66. We certainly were not prepared to find that the Annexation of "Sattarah" would entail a Charge upon the general Resources of India, and we hope that the actual Accounts will dispel the unfavourable Views given in the Estimates for 1850-51 and 1851-52, which assume that the Charges will exceed the Receipts in the Sums of Rs. 3,53,830 and Rs. 1,59,410 in those Years respectively. Assuming that the estimated Results only are realized in 1851-52, it appears that the Charges will have admitted of considerable Reduction, and we desire that your Attention be especially directed to the Improvement of the Financial Result of that Territory, so that it may be rendered an Advantage rather than a Burden to our Administration.

SKETCH ESTIMATE, 1851–52.

	Rs.		*Rs.*
Sattarah.—Receipts	20,73,560	Charges	22,28,350
		Extraordinary Charges in excess of Extraordinary Receipts	4,620
Excess of Charge	1,59,410		
Rs.	22,32,970	Rs.	22,32,970

67. Having

67. Having for the sake of Convenience reviewed together the Charges as well as the Revenues of the lately acquired Territories in the Punjab, Scinde, and Sattarah, we proceed to review the other Charges of the several Presidencies.

General Charges, including Stipends, Pensions, &c.

		Rs.	
1845–46.	Bengal	1,45,97,160	
	Agra	67,06,840	
	Madras	89,39,505	
	Bombay	1,23,31,367	
			Rs. 4,25,74,872
1846–47.	Bengal	1,60,55,043	
	Agra	65,21,831	
	Madras	92,73,335	
	Bombay	1,32,19,113	
			4,50,69,322
1847–48.	Bengal	1,61,53,337	
	Agra	70,10,528	
	Madras	96,81,254	
	Bombay	1,53,10,441	
			4,81,55,560
1848–49.	Bengal	1,34,06,659	
	Agra	70,29,220	
	Madras	91,33,692	
	Bombay	1,57,63,471	
			4,53,33,042
1849–50.	Bengal	1,33,16,787	
	Agra	76,98,231	
	Madras	95,74,847	
	Bombay	1,51,79,498	
			4,57,69,363
Estimated.			
1850–51.	Bengal	1,28,52,640	
	Agra	72,44,000	
	Madras	93,18,008	
	Bombay	1,54,37,440	
			4,48,52,088

68. In continuation of the Statement of the General Charges annexed to Paragraph 39 of our Despatch dated 25th October 1848, No. 41, we annex a similar View of those Charges for the subsequent Years, and we have again to remark that the Increase observable in some Years is chiefly nominal, and arises "from bringing to account at Bombay of larger Payments than formerly "in respect of Enams, &c." The apparent Decrease in the Charges subsequently to 1847-48 is also chiefly nominal, and results from the Transfer to a separate Head of the Expense of Scinde. The reduced Amount of the Charges of the Two last actual Years, 1848-49 and 1849-50, however, exhibits a very considerable Increase as compared with the First Three Years of the Account of which the present is a Continuation. In the Years 1838-39 to 1840-41 the General Charges, including Stipends, &c., amounted on the Average to Rs. 3,79,12,800; the average Charge in the Two last Years was Rs. 4,55,51,202 which shows an Increase of above Seventy-six Lacs of Rupees, but of this Amount Sixty-one Lacs is occasioned by an Alteration in the Mode of stating the Stipends, Enamdars, and Allowances to Zemindars in the Bombay Accounts.

General Charges.—	1838–39	Rs. 3,66,27,666
	1839–40	3,94,16,975
	1840–41	3,76,93,757
	Average	Rs. 3,79,12,800
The Average of the Two Years 1848–49 and 1849–50 was		4,55,51,202
	Increase	Rs. 76,38,402

69. With a view of showing the Extent to which the General Charges stated in the preceding Paragraph are influenced by the Stipends, Pensions, &c., we

insert the annual Amount of those Payments at each Presidency from 1845-46 to 1850-51 inclusive.

	Bengal.	Agra.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1845–46 - Political Stipends, Pensions, Enamdars, Allowances to Zemindars -	29,30,505	44,78,018	52,81,191	80,35,909	2,07,25,623
1846–47 - Ditto - -	28,79,575	43,57,093	54,39,802	88,69,776	2,15,46,246
1847–48 - Ditto - -	29,77,906	42,02,427	54,39,802	1,09,82,596	2,40,18,890
1848–49 - Ditto - -	24,99,519	43,74,489	53,37,957	1,17,32,819	2,39,44,784
1849–50 - Ditto - -	25,50,319	48,13,748	51,11,784	1,11,99,603	2,36,75,454
Estimated. 1850–51 - Ditto - -	24,57,062	44,50,000	51,17,633	1,18,17,810	2,38,42,505

70. Deducting the above Stipends, &c. from the General Charges, we find an Increase of Charge in 1846-47 of nearly Seventeen Lacs of Rupees as compared with the Amount in 1845-46, and a further Increase of Six Lacs in 1847-48. In 1846-47 the Increase was principally occasioned by an Addition to the Provincial Batallions in Bengal, by an additional Outlay in Repairs to Public Buildings, &c. In 1847-48 there was also an Addition of about Five Lacs in the Charge of Provincial Battalions on the North-western Provinces.

			Rs.	
1845–46 -	General Charges - -		4,25,74,872	
	Deduct Stipends, &c. - -		2,07,25,623	
				Rs. 2,18,49,249
1846–47 -	General Charges - -		4,50,69,322	
	Deduct Stipends, &c. - -		2,15,46,246	
				2,35,23,076
1847–48 -	General Charges - -		4,81,55,560	
	Deduct Stipends, &c. - -		2,40,18,890	
				2,41,36,670
1848–49 -	General Charges - -		4,53,33,042	
	Deduct Stipends, &c. - -		2,39,44,784	
				2,13,88,258
1849–50 -	General Charges - -		4,57,69,363	
	Deduct Stipends, &c. - -		2,36,75,454	
				2,20,93,909
Estimated. 1850–51 -	General Charges - -		4,48,52,088	
	Deduct Stipends, &c. - -		2,38,42,505	
				2,10,09,583

71. Since 1847-48 the General Charges would appear to have averaged less than their Amount in 1845-46, but this is explained by the Transfer, as already stated, of the Charges on account of the Province of Scinde from the General Department in the Bengal Accounts to a separate Head in the Bombay Accounts. On the whole, while we are warranted by frequent Experience in entertaining Doubts of the Realization of the low Estimate of these Charges for the Year 1850-51, we trust that their Amount will not have exceeded the Average of the Two preceding Years. It would be still more satisfactory to find those Charges reduced to their Amount in the Years which preceded the Acquisition of Scinde, which we trust will be found practicable without impairing the Efficiency of the Services required to be discharged.

72. In the Six Years reviewed the General Charges, Stipends, &c. amount to Rs. 27,17,54,247, of which Rs. 13,77,53,502 appertain to Stipends, &c., being more than a Moiety of the whole Amount, and averaging nearly 230 Lacs per Annum abstracted from the Revenue.

1845-46 to 1850–51 -	General Charges		Rs. 13,40,00,745
	Stipends -		13,77,53,502
			27,17,54,247
	Average of Charge for Stipends, &c. -		Rs. 2,29,58,917

We have before conveyed to you our earnest Desire that the Course of these Charges should be carefully watched, so as to effect Reductions in their Amount upon the Death of existing Incumbents, wherever it is practicable.

73. In Paragraphs 41 and 42 of our former Review we remarked upon the Increase which had occurred in the Judicial Charges, and stated that it would be desirable to inquire into the Causes thereof, "with the view of effecting

" every practicable Reduction." Those Charges have apparently since been reduced, as will be seen by the following Statement, to the Extent of about Ten Lacs per Annum, but the Reduction is wholly attributable to the Abolition of the Military Police under the Criminal Courts in the North-western Provinces, the Cost of which was about Thirteen Lacs per Annum.

Judicial Charges.—1845–46	-	Bengal	- -	Rs. 73,96,912	
		Agra	- -	68,15,991	
		Madras	- -	35,15,184	
		Bombay	- -	26,48,119	
					Rs. 2,03,76,206
1846–47	-	Bengal	- -	76,03,508	
		Agra	- -	67,48,272	
		Madras	- -	35,59,596	
		Bombay	- -	26,72,043	
					2,05,83,419
1847–48	-	Bengal	- -	74,65,680	
		Agra	- -	63,22,162	
		Madras	- -	35,45,583	
		Bombay	- -	25,60,488	
					1,98,93,913
1848–49	-	Bengal	- -	73,27,024	
		Agra	- -	62,30,920	
		Madras	- -	34,85,976	
		Bombay	- -	24,99,590	
					1,95,43,510
1849–50	-	Bengal	- -	74,38,236	
		Agra	- -	60,73,323	
		Madras	- -	34,21,224	
		Bombay	-	25,63,266	
					1,94,96,049
Estimated. 1850–51	-	Bengal	- -	74,98,732	
		Agra	- -	59,88,000	
		Madras	- -	34,74,155	
		Bombay	-	26,21,717	
					1,95,82,604

74. The Bengal Judicial Charges have somewhat increased since 1845-46, while those at Madras and Bombay exhibit a slight Decrease since that Period. The Observations quoted above relating to their Reduction are therefore still applicable to the Judicial Charges generally.

75. The Revenue Charges shown as follows include the Expense of Surveys, Expenditure on Canals in the North-western Provinces, and in Repairs of Tanks at Madras. The Variation in the Extent of Expenditure on those Works annually necessarily occasions Fluctuation in the total Charges of the Revenue Department.

Revenue Charges.—1845–46	-	Bengal	- -	Rs. 43,11,145	
		Agra	- -	43,61,320	
		Madras	- -	49,06,281	
		Bombay	- -	26,14,936	
					Rs. 1,61,93,682
1846–47	-	Bengal	- -	43,19,408	
		Agra	- -	44,49,421	
		Madras	- -	52,64,474	
		Bombay	- -	27,60,683	
					1,67,93,986
1847–48	-	Bengal	- -	43,34,770	
		Agra	- -	53,02,746	
		Madras	- -	57,59,319	
		Bombay	- -	27,68,913	
					1,81,65,748
1848–49	-	Bengal	- -	41,43,964	
		Agra	- -	56,55,643	
		Madras	- -	54,62,718	
		Bombay	- -	28,20,812	
					1,80,83,137
1849–50	-	Bengal	- -	41,30,082	
		Agra	- -	58,55,380	
		Madras	- -	54,46,606	
		Bombay	- -	28,05,111	
					1,82,37,179
Estimated. 1850–51	-	Bengal	- -	40,37,376	
		Agra	- -	75,85,000	
		Madras	- -	55,16,230	
		Bombay	- -	28,74,460	
					2,00,13,066

Expense of Revenue Surveys.—1845–46	-	Bengal	-	Rs. 2,31.285	
		Agra	-	45,962	
		Bombay	-	3,26,761	
					Rs. 6,04,008
	1846–47	- Bengal	-	2,86,951	
		Agra	-	51,110	
		Bombay	-	3,68,449	
					7,06,510
	1847–48	- Bengal	-	3,26,779	
		Agra	-	1,06,538	
		Bombay	-	3,55,441	
					7,88,758
	1848–49	- Bengal	-	3,35,269	
		Agar	-	1,71,438	
		Bombay	-	3,12,747	
					8,19,454
	1849–50	- Bengal	-	3,31,166	
		Agra	-	1,73,848	
		Bombay	-	3,06,606	
					8,11,620
Estimated.	1850–51	- Bengal	-	3,25,500	
		Agra	-	1,50,000	
		Bombay	-	3,39,100	
					8,14,600

Expenditure on Canals, North-western Provinces.

	1845–46	-	Rs. 4,44,023
	1846–47	-	3,02,520
	1847–48	-	9,83,584
	1848–49	-	11,12,982
	1849–50	-	12,78,387
Estimated.	1850–51	-	30,00,000
Sketch Estimate.	1851–52	-	30,00,000

Expenditure in Repairs of Tanks at Madras.

	1845–46	-	Rs. 6,13,478
	1846–47	-	8,42,059
	1847–48	-	12,96,565
	1848–49	-	9,97,254
	1849–50	-	9,70,194
Estimated.	1850–51	-	9,19,290

76. In 1845-46 the Expenditure under the Three Heads indicated amounted to Rs. 16,61,509; in 1846-47 to Rs. 18,51,089; 1847-48 to Rs. 30,68,907; 1848-49 to Rs. 29,29,690; 1849-50 to Rs. 30,60,201; estimated 1850-51 to Rs. 47,33,890.

77. Allowing for the increased Outlay in those Works as specified above there will still remain a considerable Increase in the Revenue Charges, which will then stand as follows:

	1845–46	-	Rs. 1,45,32,173
	1846–47	-	1,49,42,897
	1847–48	-	1,50,96,841
	1848–49	-	1,51,53,447
	1849–50	-	1,51,76,978
Estimated.	1850–51	-	1,52,79,176

A progressive Increase of Charge, from Four Lacs in 1846-47, nearly 6½ Lacs in 1849-50, is thus shown to have occurred in the Revenue Department, while the Estimate for 1850-51 indicates a further Increase of a Lac of Rupees.

78. This Increase of Charge demands your Investigation, not only with a view to put a stop to it, but to effect a Reduction in the existing Amount of the Revenue Charges. Some Allowance must be made for the Increase of Charge in 1846-47 and subsequent Years, as compared with the Amount in 1845-46, by the Annexation of the Territory on the Sutlej to the North-western Provinces. But although an immediate Increase at that Time may thus be accounted for, that Circumstance will not furnish sufficient Reason to justify the progressive Increase in the Charges of collecting the Revenue in those Provinces. It is manifest, also, that, without any Accession of Territory, a progressive Increase has occurred in the Revenue Charges at Madras, as exhibited as follows. In the Year 1839-40 the Charge of Collection was Rs. 21,58,906; in 1849-50 it was Rs. 23,81,827, having increased more than

Ten

Ten per Cent. between the Two Periods. We regret to observe that the estimated Charge in 1850-51 is still higher.

Charges of collecting the Revenue at Madras.—	1839–40	Rs.	21,58,906
	1840–41		21,52,000
	1841–42		21,96,850
	1842–43		22,04,407
	1843–44		22,44,700
	1844–45		22,59,594
	1845–46		22,77,755
	1846–47		23,50,566
	1847–48		23,69,690
	1848–49		23,76,879
	1849–50		23,81,827
Estimated.	1850–51		23,97,130

79. At Bombay the Charges of collecting the Revenue are not so distinctly shown as at Madras; but there is good Reason to suppose, from the Increase which has occurred in the total Amount of Revenue Charges at that Presidency since 1839-40, that a similar Augmentation in the Charges of Collection has also taken place there, the Revenue Charges having increased from Rs. 21,67,117 in 1839-40 to Rs. 24,94,070 in 1849-50, or Fifteen per Cent., and the Estimate for 1850-51 being still higher.

Bombay Revenue Charges.—	1839–40	Rs.	21,67,117
	1840–41		22,53,453
	1841–42		22,19,741
	1842–43		21,47,579
	1843–44		22,97,166
	1844–45		22,90,136
	1845–46		22,86,313
	1846–47		23,84,587
	1847–48		24,10,091
	1848–49		25,04,907
	1849–50		24,94,070
Estimated.	1850–51		25,31,360

80. The Customs Charges have also increased since 1845-46. In Agra this Increase may be accounted for by the Extension of the Customs Line to the newly-acquired Territory on the Sutlej; but as respects Bombay we certainly expected to find a Diminution rather than an Increase of Charge, the Receipts having fallen off since that Period.

Customs Charges.

1845–46.	Bengal	Rs.	5,35,367	
	Agra		7,49,310	
	Madras		2,13,828	
	Bombay		4,08,692	
				Rs. 19,07,192
1846–47.	Bengal		5,44,724	
	Agra		8,57,889	
	Madras		2,27,430	
	Bombay		4,29,215	
				20,59,258
1847–48.	Bengal		5,22,220	
	Agra		9,32,663	
	Madras		2,34,207	
	Bombay		4,35,858	
				21,24,948
1848–49.	Bengal		5,14,429	
	Agra		9,81,443	
	Madras		2,21,687	
	Bombay		4,44,096	
				21,61,655
1849–50.	Bengal		5,24,562	
	Agra		9,34,232	
	Madras		2,15,433	
	Bombay		4,46,447	
				21,20,674
Estimated. 1850–51.	Bengal		5,17,759	
	Agra		8,80,000	
	Madras		2,14,010	
	Bombay		4,15,970	
				20,27,739

81. In the annexed View of the Ordinary Marine Charges of India the Expenses of Two most important Services are included, viz., that of the Indian

Navy and the Bengal Pilot Service. The Remainder of the Charges are incurred on account of Harbour Duty, Lighthouses, &c.

Marine Charges, exclusive of the Cost of Europe Stores.

	1845-46.	Bengal	Rs. 20,09,238		
		Madras	71,678		
		Bombay	22,55,145		
				Rs.	43,36,061
	1846-47.	Bengal	21,11,480		
		Madras	1,48,983		
		Bombay	24,63,029		
					47,23,492
	1847-48.	Bengal	21,01,406		
		Madras	1,45,092		
		Bombay	23,45,265		
					45,91,763
	1848-49.	Bengal	22,48,016		
		Madras	1,13,376		
		Bombay	22,98,653		
					46,60,045
	1849-50.	Bengal	20,10,864		
		Madras	1,30,100		
		Bombay	21,69,287		
					43,10,251
Estimated.	1850-51.	Bengal	19,41,200		
		Madras	1,36,613		
		Bombay	26,35,660		
					47,13,473

82. The Marine Charges shown as above do not include the Cost of Stores supplied by us, which since 1845-46 has averaged about Nine Lacs per Annum. If this Sum were added to those Charges the average Amount of the whole would be little short of Fifty-five Lacs per Annum, against which should be set the Marine Receipts on account of Pilotage, Port and Light Dues, the Earnings of the Steamers, and the Portion of the Passage Money derived from the Steam Packet Service (the other Portion being allotted to the Commanders). Those Receipts altogether average, according to the Statement following, about 14½ Lacs per Annum.

Cost of Europe Stores and Coal supplied to the Marine Department and Indian Navy.

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1845–46	2,47,641	890	6,09,967	8,58,498
1846–47	2,35,228	2,152	7,70,473	10,07,853
1847–48	1,51,120	9,016	6,79,408	8,39,544
1848–49	2,89,017	7,499	8,69,553	11,66,069
1849–50	2,00,326	4,682	5,61,962	7,66,970
Estimated. 1850–51	2,30,000	13,680	6,75,700	9,19,380

Marine Receipts.

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1845–46	10,27,919	78,850	5,91,606	16,98,375
1846–47	9,77,042	86,632	6,07,094	16,70,768
1847–48	9,58,533	71,999	4,85,725	15,16,257
1848–49	8,11,757	71,511	4,13,903	12,97,171
1849–50	7,98,616	74,883	4,41,228	13,14,727
Estimated. 1850–51	8,01,700	80,210	4,21,970	13,03,880

83. To this should be added the average Amount of the Extraordinary Marine Receipts in excess of the Extraordinary Marine Charges, in order to arrive as nearly as possible at the annual Net Amount of the Marine and Indian Navy Charges of India. The Extraordinary Receipts in excess of the Charges average about 3½ Lacs per Annum, which being added to the 14½ Lacs of Ordinary Receipts make a total Deduction of Eighteen Lacs from Fifty-five Lacs of Charge, leaving a Result of Thirty-seven Lacs as the annual Net Amount of the Indian Navy and Marine Charges. This Charge involves such wide and various Descriptions of Expenditure, that it requires to be kept under rigid Control, and we trust that no Effort will be spared to accomplish a careful

Revision

Revision of that Expenditure, and to effect, if it can be done without impairing the Efficiency of the Service, a Reduction in the Amount of those Charges. We observe amongst the Charges at Bombay a very large Item for the Purchase of Stores, against which there is a Set-off for Stores sold averaging about One Third of the Amount purchased. We do not understand why so large a Portion of those Stores as shown below are again sold, no Doubt at a Sacrifice. The System appears to us to be liable to Abuse, and should be carefully inquired into.

Extraordinary Marine Receipts and Charges.

			Rs.	*Rs.*	*Rs.*
1845–46.	Receipts.	Bengal	2,07,958		
		Madras	32,662		
		Bombay	3,50,381		
				5,91,001	
	Deduct Charges.	Bengal	32,272		
		Madras	6,683		
		Bombay	85,280		
				1,24,235	
					4,66,766
1846–47.	Receipts.	Bengal	1,23,513		
		Madras	10,447		
		Bombay	3,12,993		
				4,46,953	
	Deduct Charges.	Bengal	10,691		
		Madras	3,743		
		Bombay	64,076		
				78,510	
					3,68,443
1847–48.	Receipts.	Bengal	79,777		
		Madras	2,062		
		Bombay	3,66,135		
				4,47,974	
	Deduct Charges.	Bengal	98,029		
		Madras	2,582		
		Bombay	69,477		
				1,70,088	
					2,77,886
1848–49.	Receipts.	Bengal	85,430		
		Madras	6,014		
		Bombay	3,21,347		
				4,12,791	
	Deduct Charges.	Bengal	14,351		
		Madras	4,137		
		Bombay	67,286		
				85,774	
					3,27,017
1849–50.	Receipts.	Bengal	4,08,883		
		Madras	2,237		
		Bombay	1,51,079		
				5,62,199	
	Deduct Charges.	Bengal	3,678		
		Madras	1,160		
		Bombay	74,369		
				79,207	
					4,82,992
Estimated. 1850–51.	Receipts.	Bengal	1,14,000		
		Madras	3,390		
		Bombay	1,25,860		
				2,43,250	
	Deduct Charges.	Bengal	60,000		
		Madras	560		
		Bombay	40,000		
				1,00,560	
					1,42,690

Marine Stores purchased and sold at Bombay.

	Purchased. *Rs.*	Sold. *Rs.*
1845–46	9,11,595	3,35,877
1846–47	10,09,783	3,10,280
1847–48	8,47,556	3,62,500
1848–49	7,62,800	3,16,730
1849–50	5,96,340	1,46,243

84. In our former Review, Paras. 49 to 51, we showed that the Ordinary Military Charges of India had increased from Rs. 7,67,68,552, the Amount in 1838-39 (an assumed standard Year of Peace Expenditure), to Rs. 10,25,02,177 in 1845-46, One of the Years of War Expenditure. In 1846-47 the Military Charges

Charges were further increased to Rs. 10,86,69,420. In the Four subsequent Years, 1847-48 to 1850-51, they averaged about Ninety-four Lacs less than that Amount, but they are still Two and a Half Crores per Annum in excess of the Peace Expenditure of 1838-39.

Ordinary Military Charges, exclusive of the Cost of Europe Stores.

1845–46.	Bengal	Rs. 5,26,55,763		
	Madras	3,15,30,416		
	Bombay	1,83,15,998		
			Rs.	10,25,02,127
1846–47.	Bengal	5,99,76,205		
	Madras	2,93,27,893		
	Bombay	1,93,65,322		
				10,86,69,420
1847–48.	Bengal	5,18,39,237		
	Madras	2,86,97,152		
	Bombay	1,89,03,697		
				9,94,40,086
1848–49.	Bengal	5,23,03,912		
	Madras	2,71,44,661		
	Bombay	1,78,19,396		
				9,72,67,969
1849–50.	Bengal	5,55,02,702		
	Madras	2,60,96,017		
	Bombay	1,78,74,326		
				9,94,73,045
Estimated. 1850–51.	Bengal	5,57,57,700		
	Madras	2,72,60,540		
	Bombay	1,79,37,800		
				10,09,56,040

85. In comparing the Amount of the Ordinary Military Expenditure in 1838-39 with the Amount in each successive Year down to 1850-51, we find an accumulated Increase of Charge of no less an Amount than Rs. 21,67,93,572, which is exclusive of the increased Charges for Arms and other Military Stores supplied from this Country, and also of the additional Expenses incurred here on account of the Increase and Transport to India of the Queen's Troops, urgently called for, &c., in the Amount of Military Pay and Off-reckonings to Officers at home.

Ordinary Military Charges.

1839–40	Rs. 7,83,96,111	Excess during War.		
1838–39	7,67,68,552			
		Rs.	16,27,559	
1840–41	8,31,66,535			
1838–39	7,67,68,552			
			63,97,983	
1841–42	8,18,53,649			
1838–39	7,67,68,552			
			50,85,097	
1842–43	9,19,18,077			
1838–39	7,67,68,552			
			1,51,49,525	
1843–44	9,65,77,809			
1838–39	7,67,68,552			
			1,98,09,257	
1844–45	9,77,95,278			
1838–39	7,67,68,552			
			2,10,26,726	
1845–46	10,25,02,177			
1838–39	7,67,68,552			
			2,57,33,625	
1846–47	10,86,69,420			
1838–39	7,67,68,552			
			3,19,00,868	
1847–48	9,94,40,086			
1838–39	7,67,68,552			
			2,26,71,534	
1848–49	9,72,67,969			
1838–39	7,67,68,552			
			2,04,99,417	
1849–50	9,94,73,045			
1838–39	7,67,68,552			
			2,27,04,493	
Estimated. 1850–51	10,09,56,040			
1838–39	7,67,68,552			
			2,41,87,488	
		Rs.	21,67,93,572	

86. But

86. But there are other important Items of Expense entered in the India Accounts under the Head of "Extraordinary Military Charges," which must not be overlooked in our Endeavour to arrive at an Approximation of the Cost of Military Operations. These were much augmented at the Period of the Expedition to Affghanistan in 1838-39, and have since been maintained and increased by the subsequent Hostilities in which you have been engaged. We shall therefore exhibit the Amount of the Extraordinary Military Charges incurred since 1838-39, as they appear in your Accounts, and deduct therefrom the Amount of the Extraordinary Military Receipts, and add the Remainder to the Ordinary Charges already specified.

87. The Extraordinary Military Charges comprise during War the Cost of additional Commissariat Supplies, extra Allowances to the Troops, Donation Batta, Compensation for Loss of Baggage, &c. &c.

88. The Extraordinary Military Receipts comprehend the Refund of Advances in excess of the Charges admitted, the Proceeds of Stores and Cattle sold, Bazar Collections, Soldiers Stoppages, and various Items of Receipt arising from Adjustment of Accounts, &c. In Time of Peace the Extraordinary Receipts usually exceed the Extraordinary Charges. In 1838-39, for instance, the Excess of Receipts amounted to Twenty Lacs of Rupees, while in every succeeding Year, the greater Part of which may be regarded as a Period of continued Warfare, as respects Expenditure there was a large Excess of Extraordinary Charge, as will be shown in a Statement following this Paragraph. The accumulated Excess from 1839-40 to 1850-51 inclusive amounts to Rs. 7,05,76,473, which, being added to the accumulated Excess of Ordinary Charge, already specified, make a total Amount of Rs. 28,73,70,045. This Sum does not, however, include the Cost of the additional Stores supplied from this Country during the Period in question, which forms a Part of the Home Charges. Allowing but a little more than a Crore of Rupees for this, we arrive at a Conclusion that consequent on the Military Operations which have occurred since the Affghan Expedition was undertaken there has been an aggregate increased Expenditure for Military Charges of Thirty Crores of Rupees.

Extraordinary Military Charges in excess of Extraordinary Military Receipts.

	1839–40	Rs. 1,27,31,962
	1840–41	55,39,813
	1841–42	85,05,159
	1842–43	90,11,356
	1843–44	55,66,644
	1844–45	22,43,728
	1845–46	8,06,686
	1846–47	56,97,157
	1847–48	82,56,676
	1848–49	68,57,280
	1849–50	50,53,442
Estimated.	1850–51	3,06,570
		Rs. 7,05,76,473
	Excess of Ordinary Charge	21,67,93,572
		Rs. 28,73,70,045

89. The following is a Statement of the Extraordinary Military Receipts and Charges of India since 1838-39.

Extraordinary Military Charges in Bengal, Madras, and Bombay.

	1838–39.	1839–40.	1840–41.	1841–42.	1842–43.	1843–44.	1844–45.	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	Estimated. 1850–51.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal	2,41,587	1,37,48,103	96,48,426	1,24,10,549	1,34,68,235	1,23,43,279	67,64,070	68,56,946	1,05,12,110	1,34,36,022	1,17,37,509	94,06,764	31,52,000
Madras	1,74,271	13,40,209	2,50,193	1,72,920	1,20,628	1,11,386	88,780	1,59,270	1,26,842	1,17,649	96,006	59,526	1,30,880
Bombay	73,086	66,344	1,19,017	94,622	65,461	41,045	3,10,584	3,90,638	4,57,721	3,71,948	2,01,905	2,50,028	2,00,000
Charges	4,88,944	1,51,54,656	100,17,636	1,26,78,091	1,36,54,324	1,24,95,710	71,63,434	74,06,854	1,10,96,673	1,39,25,619	1,20,35,420	97,16,318	35,32,880
Receipts	24,87,720	24,22,694	44,77,823	41,72,932	46,42,968	69,29,066	49,19,706	66,00,168	53,99,516	56,68,943	51,78,140	46,62,876	32,26,310
Excess of Extraordinary Charge, except in 1838–39	19,98,776	1,27,31,962	55,39,813	85,05,159	90,11,356	55,66,644	22,43,728	8,06,686	56,96,157	82,56,676	68,57,280	50,53,442	3,06,570

Extraordinary Military Receipts in Bengal, Madras, and Bombay.

Bengal	3,20,802	2,66,852	5,87,580	4,43,757	5,66,824	6,38,355	6,16,632	6,15,623	7,09,642	7,33,396	6,36,816	7,24,940	3,55,700
	10,96,668	6,75,341	11,72,670	14,08,331	12,32,057	32,44,202	15,62,255	24,41,347	21,06,177	28,67,280	27,20,071	19,11,472	12,23,600
Madras	7,58,938	9,69,496	2,88,952	10,36,704	18,81,698	17,94,210	14,42,094	18,17,043	6,21,555	3,45,517	3,33,043	3,25,013	3,65,500
	2,38,399	3,66,232	12,74,449	4,47,042	2,92,680	4,09,185	4,41,178	3,74,252	9,97,194	7,54,850	6,24,667	5,72,506	5,65,610
Bombay	44,384	78,126	52,752	66,675	85,311	1,35,488	1,84,597	1,62,870	1,30,286	1,36,927	1,35,657	1,41,353	1,20,000
	28,529	66,647	11,01,420	7,70,423	5,84,398	7,07,626	6,72,950	11,89,033	8,34,662	8,30,973	7,27,886	9,87,592	5,95,900
Receipts	24,87,720	24,22,694	44,77,823	41,72,932	46,42,968	69,29,066	49,19,706	66,00,168	53,99,516	56,68,943	51,78,140	46,62,876	32,26,310

90. We see no Advantage in entering into a detailed Examination now of the enormous Increase in the Military Charges since the Year 1838-39, believing, as we do, that such Increase is attributable to the Series of Military Operations in which our Armies have been more or less engaged from that Period. Happily, Tranquillity has been restored, and the Authority of British Rule in India maintained, but at a Cost both in Life and Treasure which has been very great.

91. The Charge for Interest has necessarily increased with the Augmentation of the Debt during and subsequently to the Military Operations already mentioned.

Interest charged in the Bengal Accounts. —	1839–40	- -	Rs. 1,31,99,549
	1840–41	- -	1,46,54,551
	1841–42	- -	1,57,82,649
	1842–43	- -	1,62,71,637
	1843–44	- -	1,76,97,078
	1844–45	- -	1,74,68,370
	1845–46	- -	1,82,21,041
	1846–47	- -	1,86,11,345
	1847–48	- -	1,99,93,750
	1848–49	- -	2,10,70,948
	1849–50	- -	2,07,59,468
Estimated.	1850–51	- -	2,22,38,918

In the Year 1839-40 the Interest charged in the Bengal Accounts was just 132 Lacs. It has since progressively increased to 222 Lacs, as follows; viz.,

	1840–41	- -	Increase Rs.	14,55,002
	1841–42	- -	„	25,83,100
	1842–43	- -	„	30,72,088
	1843–44	- -	„	44,97,529
	1844–45	- -	„	42,68,821
	1845–46	- -	„	50,21,492
	1846–47	- -	„	54,11,796
	1847–48	- -	„	67,94,201
	1848–49	- -	„	78,71,399
	1849–50	- -	„	75,59,919
Estimated.	1850–51	- -	„	90,39,369
			Rs.	5,75,74,716

92. We have already explained the Grounds upon which we had come to the Conclusion that Thirty Crores had been expended in increased Military Charge since 1838-39, and we have now shown that Five and Three Quarters Crores more have been paid for Interest on the Money borrowed in India.

93. The Remittances from India being insufficient to defray the Home Charges, we were compelled to increase our Bond Debt in the Sum of 2,165,200*l.*, which has occasioned a further Charge for Interest since 1840-41 of 444,908*l.*, or Rs. 47,45,685. This Sum being added to the Interest stated in the Bengal Accounts shows an aggregate additional Charge for Interest on Money borrowed of 623 Lacs, which has principally resulted from the Series of Military Operations and actual Hostilities in which India has been engaged since 1838-39. This additional Expenditure appears to have been met partly by borrowing in India and at home, partly by Indemnity Money, &c. from the Lahore and other States to the Extent of nearly a Crore and a Half, and the Remainder we assume to have been obtained by the Augmentation of the Revenue since 1838-39, which but for the Increase principally of Military Charge would have yielded a large Surplus.

Interest paid on Home Bond Debt. —	1841–42	- -	£ 61,373	
	1840–41	- -	51,383	
				£ 9,990
	1842–43	- -	62,256	
			51,383	
				10,873
	1843–44	- -	59,303	
			51,383	
				7,920
	1844–45	- -	64,339	
			51,383	
				12,956

Interest paid on Home Bond Debt — continued.

1845–46	69,271 51,383	
		17,888
1846–47	70,010 51,383	
		18,627
1847–48	102,984 51,383	
		51,601
1848–49	150,509 51,383	
		99,126
1849–50	173,723 51,383	
		122,340
1850–51	144,970 51,383	
		93,587
		444,908
	or Sa. Rs.	44,49,080
	Co.'s Rs.	47,45,685
India	Co.'s Rs.	5,75,74,716
	Co.'s Rs.	6,23,20,401

1839.	India Debt bearing Interest	Rs.	32,24,65,734
1850.	Ditto		50,03,52,687
	Increase	Rs.	17,78,86,953
1839.	Home Bond Debt at Interest	£	1,734,300
1850.	Ditto		3,899,500
	Increase	£	2,165,200 or Rs. 2,30,95,467
		Rs.	20,09,82,420

94. We are afraid that the recent Expedition against the Burmese will interrupt for a Time so extensive a Reduction in the Military Charges as might otherwise have been expected. We are not without Hope, however, that with some Retrenchments in the Civil Charges a Deficiency will be averted in 1852-53. In our Letter in this Department of 19th August 1846, No. 22, Para. 136, we showed that the Expense of the Civil Establishments of Bengal had risen between the Years 1830 and 1841 from Sixty-four to Eighty-nine Lacs of Rupees per Annum, and in our Letter of 9th October 1850, No. 39, Para. 2, we pointed out that between February 1844 and December 1848, the net Increase of Civil Salaries and Establishments had exceeded Thirty-six Lacs of Rupees per Annum. These additional Charges necessarily augmented the annual Deficit when it occurred.

95. We have likewise found it necessary on several Occasions to remark, that a considerable Part of the Money recently borrowed remains in your Treasuries, and has augmented your Cash Balances, which have been gradually increasing for some Time past, and are of higher Amount by some Crores of Rupees than we consider the Exigencies of the Public Service require.

96. While adverting to this Point we may remark that the latest Estimate of their Amount, on the 30th April 1852, exhibits the large and we believe the unprecedented Sum of Rs. 13,52,10,893 as expected to be lying in the Indian Treasuries at that Date, of which nearly Three and Three Quarters Crores were in those of the Bombay Presidency, where no Demand for so large a Sum is at all likely to arise. We invite your most earnest Attention to these Circumstances, and to the urgent Expediency of applying the Excess of your Cash Balances to the Liquidation of a Portion of your Debt, or to an extensive Reduction of the Amount of Interest now payable upon it.

97. Having

97. Having concluded our Review of the most important Heads of the Revenues and Charges of India during the last Five Years, we insert a Summary of the Indian View from 1834-35 to the latest Advices received.

A SUMMARY of the INDIAN VIEW of the REVENUES and CHARGES since 1834-35.

	Revenues.	Charges.	Surplus.	Deficit.
1834-35:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal	8,03,89,788	9,98,94,054	- - -	1,95,04,266
Agra	4,95,82,660	1,54,31,557	3,41,51,103	—
Madras	4,64,18,764	4,36,80,311	27,38,453	—
Bombay	2,25,99,009	2,70,15,499	- - -	44,16,490
Sa. Rs.	19,89,90,221	18,60,21,421	3,68,89,556	2,39,20,756
Co.'s. Rs.	21,22,56,236	19,84,22,849	3,93,48,860 2,55,15,473	2,55,15,473
		Indian Surplus - Rs.	1,38,33,387	
1835-36:				
Bengal	8,81,12,728	9,22,77,579	- - -	41,64,851
Agra	5,10,06,116	1,77,16,460	3,32,89,656	—
Madras	5,09,47,037	4,46,20,326	63,26,711	—
Bombay	2,68,46,804	2,85,67,852	- - -	17,21,048
Co.'s. Rs.	21,69,12,685	18,31,82,217	3,96,16,367 58,85,899	58,85,899
		Indian Surplus - Rs.	3,37,30,468	
1836-37:				
Bengal	8,85,37,782	8,97,69,673	- - -	12,31,891
Agra	5,11,00,698	1,79,82,024	3,31,18,674	—
Madras	5,08,86,767	5,33,44,910	- - -	24,58,143
Bombay	2,74,73,634	3,10,50,836	- - -	35,77,202
Co.'s. Rs.	21,79,98,881	19,21,47,443	3,31,18,674 72,67,236	72,67,236
		Indian Surplus - Rs.	2,58,51,438	
1837-38:				
Bengal	9,40,57,689	9,15,32,720	25,24,969	—
Agra	4,40,90,331	1,85,16,596	2,55,73,735	—
Madras	5,00,78,884	4,58,99,156	41,79,728	—
Bombay	2,70,67,692	3,04,36,380	- - -	33,68,688
Rs.	21,52,94,596	18,63,84,852	3,22,78,432 33,68,688	33,68,688
		Indian Surplus - Rs.	2,89,09,744	
1838-39:				
Bengal	8,87,29,184	9,24,30,874	- - -	37,01,690
Agra	5,13,11,972	1,93,61,419	3,19,50,553	—
Madras	5,10,71,352	4,72,68,044	38,03,308	—
Bombay	2,47,76,459	3,05,58,742	- - -	57,82,283
Rs.	21,58,88,967	18,96,19,079	3,57,53,861 94,83,973	94,83,973
		Indian Surplus - Rs.	2,62,69,888	
1839-40:				
Bengal	7,99,17,570	10,52,18,767	- - -	2,53,01,197
Agra	4,95,75,837	1,86,97,720	3,08,78,117	—
Madras	5,96,55,524	5,80,59,380	15,96,144	—
Bombay	2,45,51,976	3,13,09,474	- - -	67,57,499
Rs.	21,37,00,906	21,32,85,341	3,24,74,261 3,20,58,696	3,20,58,696
		Indian Surplus - Rs.	4,15,565	

A Summary of the Indian View of the Revenues and Charges since 1834–35—*continued.*

	Revenues.	Charges.	Surplus.	Deficit.
1840–41:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal - - -	9,03,58,258	10,83,67,894	- - -	1,80,09,636
Agra - - -	4,70,94,186	1,76,37,147	2,94,57,039	—
Madras - -	5,21,91,014	5,10,34,859	11,56,155	—
Bombay - - -	2,99,31,043	3,23,07,378	- - -	23,76,335
Rs.	21,95,74,501	20,93,47,278	3,06,13,194	2,03,85,969
			2,03,85,969	
Indian Surplus - Rs.			1,02,27,225	
1841–42:				
Bengal - - -	9,10,18,177	11,53,27,741	- - -	2,43,09,564
Agra - - -	5,27,22,957	1,92,67,133	3,34,55,824	—
Madras - -	5,21,26,253	5,03,97,723	17,28,530	—
Bombay - - -	2,94,73,988	3,28,68,104	- - -	33,94,116
Rs.	22,53,41,375	21,78,60,701	3,51,84,354	2,77,03,680
			2,77,03,680	
Indian Surplus - Rs.			74,80,674	
1842–43:				
Bengal - - -	9,45,32,253	12,24,18,437	- - -	2,78,86,184
Agra - - -	5,39,35,376	2,01,50,219	3,38,35,157	—
Madras - -	5,28,99,295	5,12,15,687	16,83,608	—
Bombay - - -	3,28,86,539	3,38,84,988	- - -	9,98,449
Rs.	23,43,03,463	22,76,69,331	3,55,18,765	2,88,84,633
			2,88,84,633	
Indian Surplus - Rs.			66,34,132	
1843–44:				
Bengal - - -	10,33,42,773	12,69,81,407	- - -	2,36,38,634
Agra - - -	5,42,99,440	1,78,99,577	3,63,99,863	—
Madras - -	5,39,29,638	5,15,99,556	23,30,082	—
Bombay - - -	3,46,85,386	3,77,49,991	- - -	30,64,605
Rs.	24,62,57,237	23,42,30,531	3,87,29,945	2,67,03,239
			2,67,03,239	
Indian Surplus - Rs.			1,20,26,706	
1844–45:				
Bengal - - -	10,59,36,268	12,15,31,727	- - -	1,55,95,459
Agra - - -	5,60,49,654	1,94,76,944	3,65,72,710	—
Madras - -	5,22,18,218	5,31,06,111	- - -	8,87,893
Bombay - - -	3,32,03,568	3,99,18,073	- - -	67,14,505
Rs.	24,74,07,708	23,40,32,855	3,65,72,710	2,31,97,857
			2,31,97,857	
Indian Surplus - Rs.			1,33,74,853	
1845–46:				
Bengal - - -	10,96,72,084	12,83,49,406	- - -	1,86,77,322
Agra - - -	5,58,97,867	1,95,32,271	3,63,65,596	—
Madras - -	5,31,10,519	5,42,01,680	- - -	10,91,161
Bombay - - -	3,57,56,514	4,23,41,685	- - -	65,85,171
Rs.	25,44,36,984	24,44,25,042	3,63,65,596	2,63,53,654
			2,63,53,654	
Indian Surplus - Rs.			1,00,11,942	
1846–47:				
Bengal - - -	11,95,37,360	13,69,17,187	- - -	1,73,79,827
Agra, including Cis and Trans Sutlej Territory	6,01,02,833	1,97,70,416	4,03,32,417	—
Madras - -	5,35,12,884	5,20,20,519	14,92,365	—
Bombay - - -	3,68,93,359	4,54,10,843	- - -	85,17,484
Rs.	27,00,46,436	25,41,18,965	4,18,24,782	2,58,97,311
			2,58,97,311	
Indian Surplus - Rs.			1,59,27,471	

A Summary of the Indian View of the Revenues and Charges since 1834-35—*continued.*

	Revenues.	Charges.	Surplus.	Deficit.
1847-48:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal - - -	10,62,98,018	13,60,69,654	- - -	2,97,71,636
Agra, &c. - -	6,14,81,520	2,02,38,973	4,12,42,547	—
Madras - -	5,38,16,036	5,31,43,084	6,72,952	—
Bombay - - -	3,78,91,112	4,57,42,525	- - -	78,51,413
Rs.	25,94,86,686	25,51,94,236	4,19,15,499	3,76,23,049
			3,76,23,049	
Indian Surplus - Rs.			42,92,450	
1848-49:				
Bengal - - -	10,63,36,759	13,25,48,411	- - -	2,62,11,652
Agra, &c. - -	6,07,83,975	2,09,85,975	3,97,98,000	—
Madras - -	5,32,18,618	5,04,36,208	27,82,410	—
Bombay, including Scinde	4,37,76,311	5,06,83,765	- - -	69,07,454
Rs.	26,41,15,663	25,46,54,359	4,25,80,410	3,31,19,106
			3,31,19,106	
Indian Surplus - Rs.			94,61,304	
1849-50;				
Bengal - - -	11,34,69,048	12,96,26,721	- - -	1,61,57,673
Agra, &c. - -	6,34,52,139	2,12,76,079	4,21,76,060	—
Punjab - -	1,30,25,506	69,31,195	60,94,311	—
Madras - - -	5,16,07,106	4,90,57,543	25,49,563	—
Bombay and Scinde -	4,32,51,767	5,05,49,377	- - -	72,97,610
Rs.	28,48,05,566	25,74,40,915	5,08,19,934	2,34,55,283
			2,34,55,283	
Indian Surplus - Rs.			2,73,64,651	
Estimated.				
1850-51:				
Bengal - - -	10,52,64,348	12,56,90,486	- - -	2,04,26,138
Agra, &c. - -	6,13,42,000	2,25,92,000	3,87,50,000	—
Punjab - -	1,52,10,000	1,30,92,000	21,18,000	—
Madras - - -	5,24,60,641	4,96,13,201	28,47,440	—
Bombay, including Scinde and Sattara. - -	4,53,80,310	5,24,34,367	- - -	70,54,057
Rs.	27,96,57,299	26,34,22,054	4,37,15,440	2,74,80,195
			2,74,80,195	
Estimated Indian Surplus Rs.			1,62,35,245	
Per Sketch Estimate.				
1851-52:				
Bengal - - -	10,62,47,387	12,57,50,140	- - -	1,95,02,753
Agra, &c. - -	6,20,11,600	2,23,80,600	3,96,31,000	—
Punjab - -	1,34,06,000	1,19,61,000	14,45,000	—
Madras - - -	5,19,88,360	4,94,16,230	25,72,130	—
Bombay, &c. - -	4,45,00,510	5,29,68,185	- - -	34,67,675
Rs.	27,81,53,857	26,24,76,155	4,36,48,130	2,79,70,428
			2,79,70,428	
Estimated Indian Surplus Rs.			1,56,77,702	

98. The foregoing View is, however, subject to Modification and Adjustment by excluding all Receipts and Disbursements connected with the Company's late Commercial Affairs, and by incorporating with the India Charges the

Payments made from our Home Treasury for Territorial Purposes, the Amount of which in each Year from 1834-35 is shown as follows:

Home Charges. —	1834–35	£ 2,162,868
	1835–36	2,109,814
	1836–37	2,210,847
	1837–38	2,304,445
	1838–39	2,615,465
	1839–40	2,578,966
	1840–41	2,625,776
	1841–42	2,834,786
	1842–43	2,458,193
	1843–44	2,944,073
	1844–45	2,485,212
	1845–46	3,044,067
	1846–47	3,066,635
	1847–48	3,016,072
	1848–49	3,012,908
	1849–50	2,750,937
	1850–51	2,717,186

99. Those Adjustments having been carefully made in the Accounts of the Revenue and Charges of India which we annually present to Parliament show the following Amounts of Revenue and Charge, with the financial Results of the Indian Administration, since the Year 1834-35.

REVENUES and CHARGES of INDIA (including Home Payments) from 1834–35 to 1850–51.

	Total Revenues.	Charges in India.	Payments in England.	Total Charges.	Surplus.	Deficit.
	£	£	£	£	£	£
1834–35 -	18,652,887	16,684,496	2,162,868	18,847,364	- -	194,477
1835–36 -	19,546,981	15,995,655	2,109,814	18,105,469	1,441,512	—
1836–37 -	19,674,153	16,215,082	2,210,847	18,425,929	1,248,224	—
1837–38 -	19,534,904	16,450,141	2,304,445	18,754,586	780,318	—
1838–39 -	19,819,083	17,585,405	2,615,465	20,200,870	- -	381,787
1839–40 -	18,859,512	18,419,259	2,578,966	20,998,225	- -	2,138,713
1840–41 -	19,546,418	18,675,467	2,625,776	21,301,243	- -	1,754,825
1841–42 -	20,469,017	19,405,834	2,834,786	22,240,620	- -	1,771,603
1842–43 -	21,202,362	20,090,180	2,458,193	22,548,373	- -	1,346,011
1843–44 -	22,113,511	20,609,697	2,944,073	23,553,770	- -	1,440,259
1844–45 -	22,183,453	20,442,134	2,485,212	22,927,346	- -	743,893
1845–46 -	22,754,852	21,207,650	3,044,067	24,251,717	- -	1,496,865
1846–47 -	24,450,052	22,354,739	3,066,635	25,421,374	- -	971,322
1847–48 -	23,348,129	22,244,043	3,016,072	25,260,115	- -	1,911,986
1848–49 -	23,807,970	22,268,287	3,012,908	25,281,195	- -	1,473,225
1849–50 -	25,801,968	22,696,844	2,750,937	25,447,781	354,187	—
Estimated.						
1850–51 -	25,540,529	23,502,052	2,717,186	26,219,238	- -	678,709

100. However gloomy the foregoing Statement may appear viewed as a whole, it will be obvious, on Reference to the Years of Peace as distinguished from those of War, that the Indian Resources are not only ample to cover all necessary Expenditure, but sufficient to yield a considerable Surplus towards the Liquidation of Debt contracted in War, or for Outlay in public Improvements.

101. In the Six Years from 1833-34 to 1838-39, before the Effect of the Affghan Expedition was materially felt, the Indian Finances yielded an average Surplus of nearly Half a Million.

	Surplus.	Deficit.
	£	£
1833–34 - -	49,398	—
1834–35 - -	- - -	194,477
1835–36 - -	1,441,513	—
1836–37 - -	1,248,224	—
1837–38 - -	780,318	—
1838–39 - -	- - -	381,787
	3,519,453	576,264
	576,264	
	2,943,189	
Average -	490,531	

In

In the next Ten Years, from 1839-40 to 1848-49, which may be regarded financially as an uninterrupted Period of Warfare, involving the Campaigns of Affghanistan, in Scinde and in the Punjab, we find that the aggregate Charges exceeded the Revenues in the Sum of 15,048,702*l.*, being an average Deficiency of a Million and a Half a Year.

102. The Costliness of Indian Warfare is necessarily great, it being generally prosecuted at Distances from our settled Dominions, which occasions large Sacrifices both in Life and Money. The Burmese War, as well as that in Affghanistan, are memorable Examples of this Fact. The Burmese War, which commenced in 1824 and terminated in 1826, occasioned so great a Pressure on the Finances that there was a Deficiency for several Years afterwards, and there is little Doubt but that that War cost 15,000,000*l.*, and augmented the Debt of India from 26,468,475*l.*, the Amount at which it stood on 30th April 1824, to 39,948,488*l.*, its Amount on 30th April 1830, being an Increase of Thirteen Millions and a Half.

Deficiency. —	1824–25	£ 3,025,746
	1825–26	4,856,857
	1826–27	2,484,076
	1827–28	2,998,411
	1828–29	1,123,525
	1829–30	726,773
		£ 15,215,388

Indian Debts bearing Interest. —	1824	£ 26,468,475
	1830	39,948,488
	Increase	£ 13,480,013

103. From 1830 to 1834 the Indian Debt would appear from the Parliamentary Accounts to have undergone a considerable Reduction, but this in reality was not the Case, the Difference between the Amount of the Debt at the Two Periods being more than accounted for by the relative Value of the Indian Currency in Sterling Money as converted at the high Rates of Exchange which were formerly used in those Accounts and the Rate of 2*s.* the Sicca Rupee adopted after the passing of the Act of 3 & 4 Will. 4. Cap. 85. The Amount of Indian Debt bearing Interest on 30th April 1834 (the Commencement of the new Era) is shown in order to compare it with the Amount in subsequent Years, and to notice shortly the principal Causes of the Fluctuations observable at different Periods.

Indian Debt. —	1830	£ 39,948,488
	1834	35,463,483

104. It will be seen from the Statement following this Paragraph that a rapid Reduction was effected in the Debt from 1834 to 1836. This was accomplished by the Application of a Portion of the Company's Commercial Assets to that Object. The large Surplus Revenue obtained in the Three succeeding Years from 1835-36 to 1837-38 proportionately increased the Indian Cash Balances, and obviated the Necessity of borrowing Funds for the Affghan Expedition. The Debt was therefore not materially increased between the Years 1836 and 1840. Towards the Close of the Year 1840-41 the Cash Balances had, however, fallen too low to sustain the heavy Demands which continued to press on the Treasury; recourse was therefore had to the Money Market. A Five per Cent. Loan was accordingly opened in March 1841 and closed in January 1843, upwards of Five Crores of Rupees having been subscribed to it within that Period. This Supply had become necessary by the Revolt in Cabul in the Winter of 1841, and the Downfall of the Power of Shah Shoojah, which occasioned the most serious Disasters to the British Arms. Measures of Retaliation and Punishment for the Treachery and Murders committed by the Affghans were promptly and successfully executed by our Army within the following Year 1842. The War with Scinde which had likewise occurred

having also terminated, your Government were enabled to close the Five per Cent. Loan.

Indian Debt bearing Interest. —		
	1834	£ 35,463,483
	1835	33,984,654
	1836	29,832,299
	1837	30,406,246
	1838	30,249,893
	1839	30,231,162
	1840	30,703,778
	1841	32,051,088
	1842	34,378,288
	1843	36,322,819
	1844	37,639,829
	1845	38,627,954
	1846	38,992,734
	1847	41,798,087
	1848	43,085,263
	1849	44,204,080
	1850	46,908,064

105. Affairs having thus assumed a brighter Prospect you considered that the Deficiency which still continued, though reduced in Amount, might be supplied by a Loan bearing a lower Rate of Interest. A new Four per Cent. Loan was accordingly advertised and kept open from February 1843 to October 1846, the Produce of which was about Two and a Half Crores of Rupees. Supplies being, however, more urgently required for the new Sikh War than could be obtained at that Rate of Interest, you were compelled to re-open the Five per Cent. Loan, and you continued to receive Subscriptions at this Rate of Interest to the 7th April 1851, being Two Years after the Annexation of the Punjab to the British Possessions. The Subscriptions from the Re-opening of the Five per Cent. Loan in October 1846 to its closing in April 1851 amounted to Eight and a Half Crores of Rupees.

106. It will have been observed by the Statement of the Indian Debt bearing Interest inserted after Para. 102 that the Increase of Debt between the Year 1839, when the Expenses of the Affghan War pressed so heavily on the Finances, and the Commercial Assets had become exhausted, and the Year 1850, when the Punjab War had terminated, amounted to 16,676,902*l.*, of which upwards of Five Sixths was borrowed at an Interest of Five per Cent.

Debt bearing Interest, 30th April 1839		£ 30,231,162
Ditto 30th April 1850		46,908,064
	Increase	£ 16,676,902

Five per Cent. Loan of 1841, Subscriptions to January 1843	Rs. 5,00,00,000
Four per Cent. Loan of February 1843	2,50,00,000
Five per Cent. Loan re-opened October 1836	8,50,00,000
	Rs. 16,00,00,000

107. When we last addressed you on the general State of the Finances of India, under Date 25th October 1848, No. 41, we entertained a very strong Hope that your Difficulties had at length been overcome by the Establishment of Peace throughout India, and we hailed with Satisfaction the Announcement of the Measures which Viscount Hardinge had planned, before retiring from the Government, for reducing the Expenditure.

108. Peace was, however, too soon interrupted by the flagrant Conduct of the Sikh Army and Chiefs to admit of the early Amelioration in the Indian Finances which Lord Hardinge confidently relied upon on his quitting India. The generous Policy of his Lordship towards the young Maharaja Dhuleep Sing and the Sikh Nation, after the Occupation of the City of Lahore by our Army, made but a transient Impression on the the Sirdars and Chiefs, for they soon secretly violated the Engagements of the State by a Series of Intrigues the Object of which could not be mistaken. Treachery, Rebellion, and open Hostilities followed in quick Succession.

109. The Renewal of War in the Punjab thus frustrated the Measures in progress for bringing the Expenditure of India within its Resources. Grievous as this Disappointment has been to us, we must admit that the War on the Part of our Government was inevitable. The Papers relating to the Punjab laid before

before Parliament, by Command of Her Majesty, in 1849, fully demonstrate this Fact, and convince us that nothing short of surrendering British Authority in that Part of India at least could have prevented the Collision which was the Result of the Invasion of our Territory, and which ended in the Annihilation of the Sikh Government.

110. In the admirable Review of our Relations with the Punjab by the Governor General the Marquis Dalhousie, dated Sidham, 7th April 1849, No. 20, and printed in continuation of the Papers relating to the Punjab before Parliament, already noticed, it is clearly shown that the real Object of the Sikhs from the Beginning was the Destruction of the British Power in the East, for which Purpose they not only invited the Aid of Dost Mahomed Khan from Cabul, but "laboured to induce other States and Sovereigns in India to attack "us also." The Question at issue was therefore one of national Safety on our Part, and called for extraordinary Vigour, and the Continuance for a Time of War Expenditure on a heavy Scale. "Every Regiment," the Marquis of Dalhousie observes, "which could be made available without rashly weakening "the Provinces in India was ordered to the Frontier. The Native Army was "immediately augmented. A Reinforcement of European Troops was applied "for. The Government of Bombay was requested to dispatch a strong "Division to Mooltan from the Side of Scinde. The Government of Fort "St. George was solicited to supply by its Troops the Places of additional "Regiments which were ordered to be sent to the Frontier from Bengal."

111. The Exertions of our Indian Goverment were happily crowned with entire Success, a Second Time, in the Punjab, and the Territory, as an Act of the last Necessity, has been annexed to the British Empire in India. This Result will prevent the Recurrence of such expensive and devastating Wars as have prevailed since the Death of Runjeet Sing, with whom the British Government had been on Terms of Amity for Thirty Years, and will prove, we trust, at no distant Period, of mutual Advantage to the People and to our Government, by a just Administration of the Affairs of the Country.

112. We have received your Letter dated 5th December 1851, No. 64, reporting on the Sketch Estimates of the Revenues and Charges of India for the Year 1851-52, and we regret to find that they exhibit a final Deficiency, after including the Home Charges, of Rs. 78,84,678.

113. We have not overlooked the compensating Circumstances that within the Period under Review considerable Outlays have been made in the Prosecution of Public Works, such as must eventually contribute largely to the Improvement of Her Majesty's Indian Territories.

Extraordinary Charges in Sketch Etimates for 1851–52.

Bengal.	Purchase of Land for Railway - -	Rs. 3,25,000	
Bombay.	Purchase of Land for Railway and Compensation -	4,80,700	
			Rs. 8,05,700
	Canals in the North-west Provinces - - - - -		30,00,000
	Civil Buildings in the Punjab - - - - - -		13,00,000
	Military Buildings in the Punjab, &c. - - - -		31,00,000
			Rs. 82,05,700
	Estimate of War Charges in Aden - - -	Rs. 6,50,000	
	For the Suppression of Piracy in the Eastern Settlements, &c. - - - - - - -	80,000	
	Payment on account of unclaimed Estates under Act 5 of 1851 - - - - - - -	2,00,000	
			9,30,000
			Rs. 91,35,700

We observe that more than Eighty-two Lacs have been thus applied, and further, that a Sum exceeding Nine Lacs is included in the general Expenditure for War Charges at Aden, and for some miscellaneous Objects not of a Character likely to recur in succeeding Years. The aggregate Amount of these Charges exceeds the Sum by which your total Income appears to be deficient as compared with the total Expenditure. But as the larger Portion

of the Cost of these Public Works is applicable to such as are in progress only, and which will call for similar Outlays in future Years, we cannot but regard with much Anxiety the existing Deficiency, and we feel the Importance of impressing in the strongest Manner upon your Consideration the Necessity of using your most strenuous Endeavours to effect by every practicable Economy and Retrenchment consistent with the due Administration of the Public Service such Reductions of Charge and of Debt as may conduce to the Restoration of a favourable Balance between the Receipts and Expenditure of the Indian Finances.

We are your affectionate Friends,

(Signed)

J. W. Hogg,	W. J. Eastwick,
R. Ellice,	J. Masterman,
W. Wigram,	J. P. Muspratt,
C. Mills,	H. Shank,
J. L. Lushington,	R. Jenkins,
E. Macnaghten,	J. A. Moore,
W. Dent,	R. Campbell.

EAST INDIES.

RETURN

To so much of an Order of the House of Lords, dated 10th June 1852,

AS CALLS FOR

COPY of a REPORT from the BENGAL FINANCE COMMITTEE dated the 1st of June 1844, on the CIVIL CHARGES of the LOWER PROVINCES of the BENGAL PRESIDENCY from the Year 1829–30 to the Year 1841–42:

ALSO,

COPY of LETTER from the COURT of DIRECTORS of the EAST INDIA COMPANY to the GOVERNOR GENERAL of INDIA in COUNCIL in the FINANCIAL DEPARTMENT, dated 3d June 1852, reviewing the FINANCES of INDIA from the Year 1845–46 to the Year 1850–51.

Ordered to be printed 15th June 1852.